REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF KERICHO

FOR THE YEAR ENDED 30 JUNE 2018

COUNTY GOVERNMENT OF KERICHO

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

KENYA NATIONAL AUDIT OFFICE
SOUTH RIFT HUB
05 DEC 2018
RECEIVED
P.O. Box 1050-20100 NAKURU

TABLE OF CONTENTS

TABLE OF CONTENTS i
1. KEY ENTITY INFORMATION AND MANAGEMENT ii
2. FORWARD BY THE CEC vi
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES xiii
4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (specify entity name) xv
5. FINANCIAL STATEMENTS 1
5.1. STATEMENT OF RECEIPTS AND PAYMENTS 1
5.2. STATEMENT OF ASSETS AND LIABILITIES 2
5.3. STATEMENT OF CASH FLOWS 3
5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED 5
5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT 6
5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 9
5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 11
5.8. SIGNIFICANT ACCOUNTING POLICIES 18
5.9. NOTES TO THE FINANCIAL STATEMENTS 23
5.10. OTHER IMPORTANT DISCLOSURES 41
6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS 45
ANNEXES 49
ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE 50
ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES 97
ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES 103
ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER 104
ANNEX 6 – INTER-ENTITY TRANSFERS 105
ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT 112

KENYA NATIONAL AUDIT OFFICE
SOUTH RIFT HUB
05 DEC 2018
RECEIVED
P.O. Box 1050-20100 NAKURU

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

COUNTY VISION AND MISSION

Vision

"A prosperous county where residents enjoy a high quality of life in a sustainable environment"

Mission

"To foster equitable and sustained socio-economic development through effective and efficient mobilization and utilization of available resources.

CORE VALUES

Accountability and Professionalism

Accountability to its citizens by paying attention to details and running the affairs of the county in a fair manner.

Yield and Sustainability

Yielding lasting fruits to be enjoyed by the citizens, putting in place measures to ensure sustainability of programs and services rendered.

Commitment and Hard work

Commitment to work by ensuring that there is always competitive and efficient service delivery, responsive to the needs of the people.

Innovation and Creativity

Innovation services driven by creative strategies.

The County Government of Kericho upholds the values of accountability, transparency, excellence, accessibility, integrity, responsiveness, equity and team work

b) Key Management

The County's day-to-day management is under the following key organs:

	Name	Designation	Date of hoding office
1.	H.E. Prof. Paul Chepkwony	Governor	3 March 2013
2.	H.E. Susan Kikwai	Deputy Governor	3 March 2013
3.	Hon. Patrick Mutai	CECM -Finance & Economic Planning/office of the Governor.	3 March 2013
4.	Hon. Hellen Ngeno	CECM -Information, Communication & E-Government.	3 March 2013
5.	Hon. Edna Ruto	CECM -Education, Youth Affairs, Culture, & Social Services.	3 March 2013
6.	Hon. Barnabas Ngeno	CECM -Lands, Housing & Physical Planning.	3 March 2013
7.	Hon. Charles Birech	CECM -Public Works, Roads &Transport.	3 March 2013
8.	Hon. Dr. Shadrack Mutai	CECM -Health Services	3 March 2013
9.	Hon. Geoffrey Ruto	CECM -Water, Energy, Natural Resources & Environment	3 March 2013
10.	Hon. Eng. Paul K Chepkwony	CECM -Agriculture, Livestock Development & Fisheries.	3 March 2013
11.	Hon. Hellen Chepkwony	CECM -Public Service Management.	3 March 2013
12.	Hon. Eng. Philip Mason	CECM -Trade, Industrialisation, Co-operative Management, Tourism & Wildlife.	3 March 2013
13.	David Siele	Chairman-County Public Service Board	3 March 2013
14.	Hon. Patrick Mutai	Speaker-County Assembly of Kericho.	3 March 2013

c) **Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

1.	Accounting Officer	Leah J Chumba	Chief Officer-Economic Planning.
2.	Accounting Officer	CPA George K Kirer	Chief Officer-Finance
3.	Accounting Officer	Kipchumba Kosgey	Chief Officer-Education, Culture, Children & Social Affairs Department
4.	Accounting Officer	Bernard Korir	Chief Officer-Information, Communication & E-Government, Youth Affairs and Sports
5.	Accounting Officer	Emily Sang	Chief Officer-Land, Housing & Physical Planning Department
6.	Accounting Officer	Peter Koskey	Chief Officer-Public Works, Roads &Transport Department
7.	Accounting Officer	Dr. David Ekuwam	Chief Officer-Health Services
8	Accounting Officer	Dr. Winnie Rotich	Chief Officer- Promoting and Preventing Health
9.	Accounting Officer	Eng. Willie Langat	Chief Officer-Water, Energy, Natural Resources & Environment
10.	Accounting Officer	Lilian Kerio	Ag. Chief Officer-Agriculture, Livestock development & Fisheries Department
11.	Accounting Officer	Benard Kirui	Chief Officer-Trade, Industry, Co-operative Management & Tourism
12.	Accounting Officer	Stephen Cheruiyot	Chief Officer-Public service management
13.	Accounting Officer	Anthony Koskei	Chief officer – Executive Office of the Governor
14.	Accounting Officer	Martin Epus	Clerk-County Assembly
15.	Accounting officer	Ronald Sigey	Secretary/CEO-County Public Service Board

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2018 were:

1.The public and other stakeholders through Public Participation plays a significant role and greatly influences decision making and ultimately improving the governance process.

2. The Commission on Revenue Allocation which makes recommendations on budget ceilings concerning the financing of programmes and the Controller Of Budget oversees the implementation of the budgeted programmes.
3. County Budget and Economic Forum, which presents the ideal opportunity to strengthen the engagement between the County Government and the County residents.
4. Finance and Investments sub-committee of the County Executive deliberates and sets agenda on fiduciary matters to be presented to the County Executive Committee.
5. The County Executive Committee is in charge of ensuring all programmes are run smoothly and there is value for money. The committee also approves the budget to be submitted to the County Assembly.
6. The Budget and Appropriation Committee reviews the budget estimates submitted by County Executive and proposes the same for adoption or rejection of the same to the full house of the County Assembly.
7. Internal Audit unit and Audit Committee undertake periodic reviews of expenditures and make recommendations on improprieties noted.
8. DANIDA Internal Auditors under the Health Services Department review usage of health sector funding that is received as conditional grant.
9. The County Treasury receives and consolidates all financial and non-financial information from all the departments and entities of the County Government.
10. Independent offices set by law which are the Office of the Auditor General and the Controller of Budget for review of programmes to ensure there is no wastage and Value for Money is achieved.
11. County Assembly Public Accounts and Investment Committee reviews all audit reports submitted by the County Executive.

Kericho County Imprest Account
A/C 1141257580
Kenya Commercial Bank
Kericho Branch
Kericho County Rev. Account
A/C 1140754297
Kenya Commercial Bank
Kericho Branch

KERICHO COUNTY-BURSARY ACCOUNT
C/N 1141603844500
Co-operative Bank
Kericho Branch
KERICHO COUNTY-YOUTH ENTERPRISE
C/N 1074908001
Kenya National Bank
Kericho Branch
ANNEX7- HEALTH FACILITIES
ANNEX 8-HEALTH CENTRES AND DISPENSARIES

KERICHO COUNTY ASSEMBLY
Kenya commercial bank
Account No.1143992032
KERICHO

Kenya commercial bank
Account No.1173251316
KERICHO
National bank of Kenya
Account No.1000239662

(e) County Government of Kericho Headquarters
P.O. Box 112-20200,
Nakuru-Kericho Road
Kericho, KENYA

F. County Government of Kericho Contacts
Telephone: (254) 0522021100

(254) 0522021101

E-mail: info@kericho.go.ke

Website: www.kericho.go.ke

(g)Entity Bankers

County Government of Kericho Bankers

1. Kericho County Dev. Account

A/C 1000171267

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

2. Kericho County Rec. Account

A/C 1000171308

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

3. Kericho County Rev. Fund Account

A/C 1000171677

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

FORWARD

COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Kericho financial statements for the year ended 30th June 2018. The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance.

The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Kericho County included business permits, land rates, business plan approval, advertising fees, cesses and various other administrative charges.

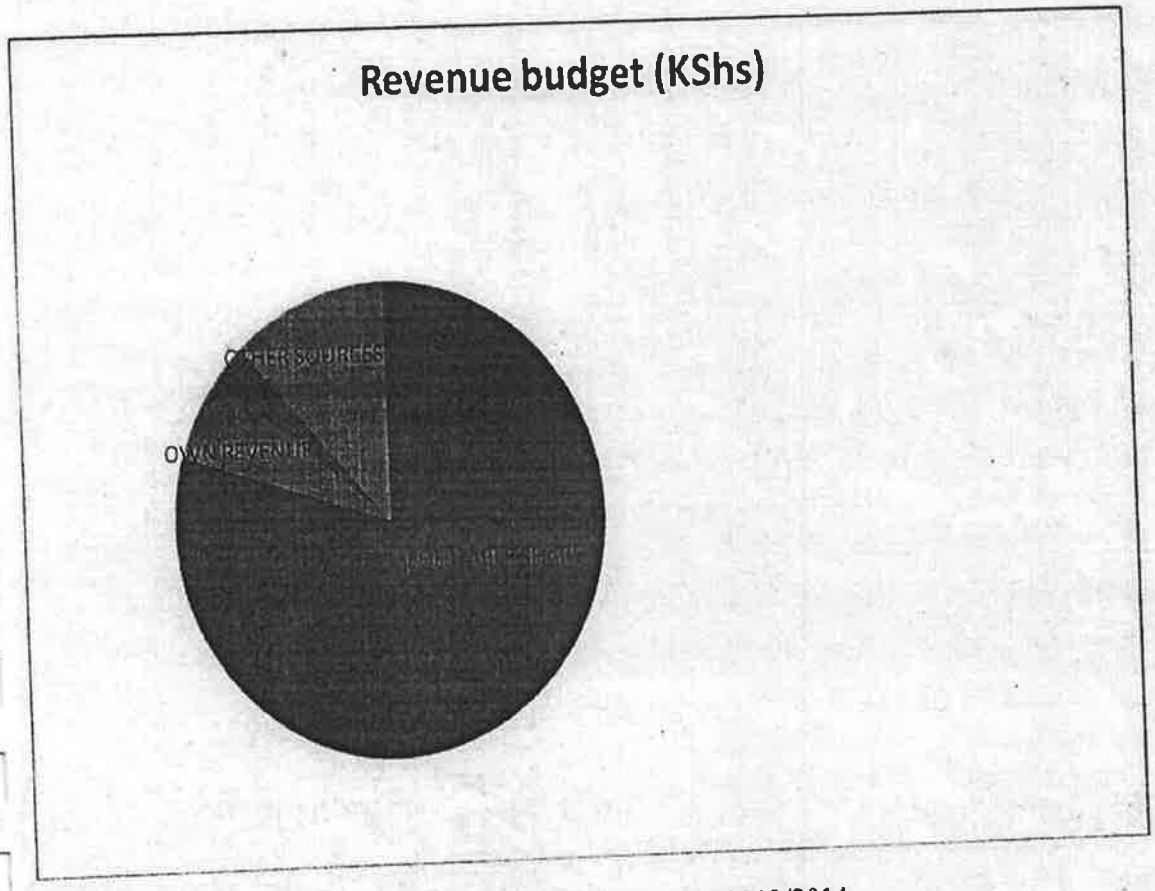
The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

1) Automation of revenue collection system – the County is currently testing, as a pilot, the viability of using E-Zizi as the revenue collection system;

2)Preparation of a valuation roll.

Revenue classification

	Revenue budget (KShs)	Actual (KShs)	Realisation (%)
Equitable share	5,224,600,000	5,224,600,000	100
Own generated revenues	370,523,736	282,886,284.20	76
FIF	184,117,500	132,725,870	72
Other Sources	774,394,783.00	313,977,670	41



The local revenues have continued to increase from the year 2013/2014

Year	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
Local Revenues	351,981,315	413,581,433	471,745,636	412,845,741	415,612,154

Financial Performance

Revenue

In the year ended 30th June 2018, the County had projected revenues of KShs 6,553,636,019 consisting of KShs 370,523,736 from own sources and KShs 6,183,112,283 from other sources. A graphical representation of the revenue budget is as shown below:

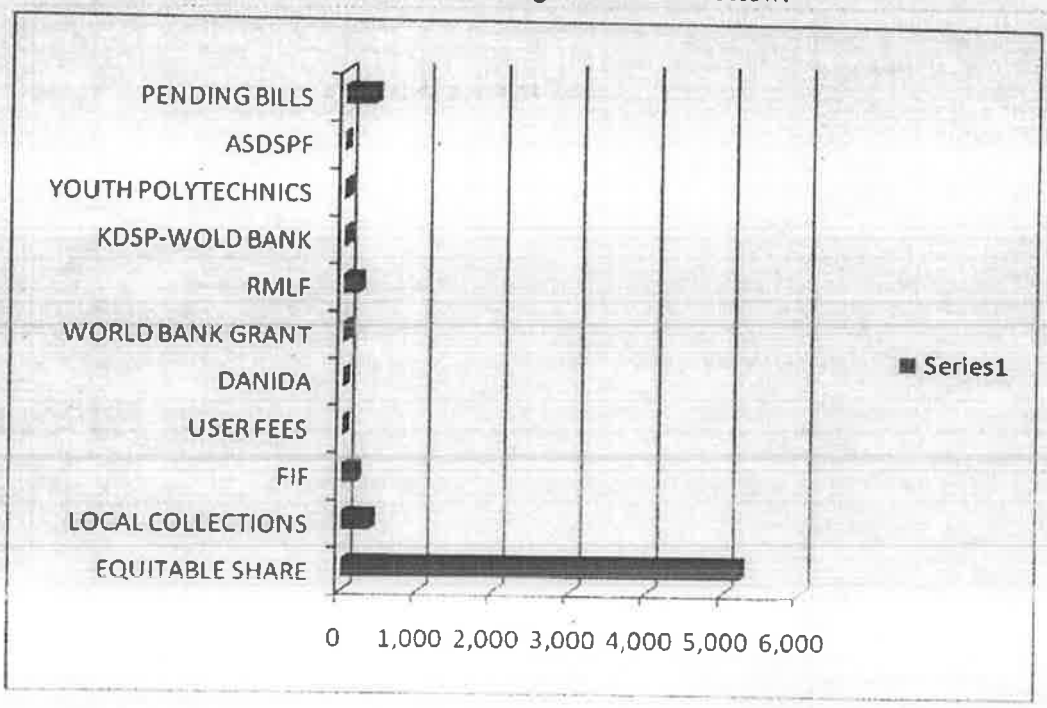
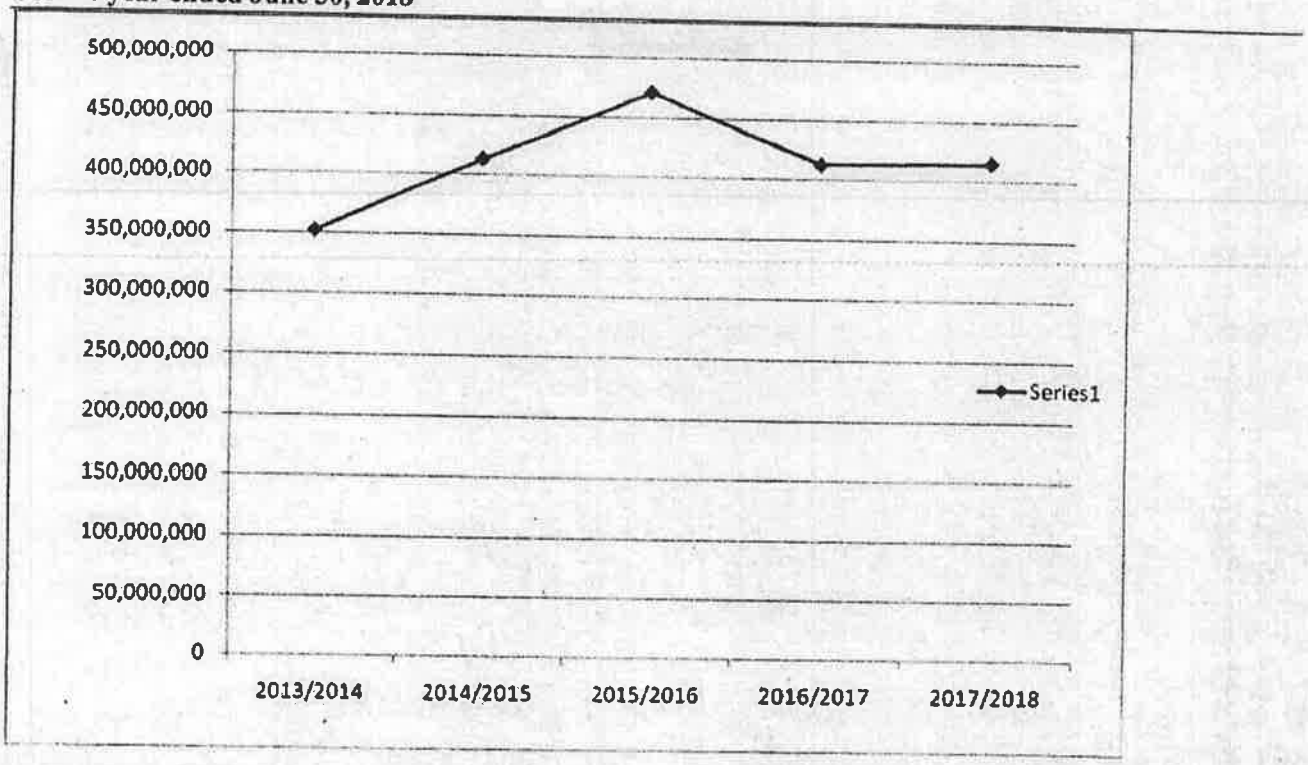


Figure 1: Kericho County revenue sources in FY 2017/2018

The major source of county own revenue includes Single Business Permit; Land/Plot Rates/Rent; Market/Trade Fee; House, Kiosk & Stall Rents; Advertisement; Bus Park Fee; Misc - Registration/Application; Public Health and Sanitation; and Cess produce/Timber /Firewood /Log/Stamp.

Equitable Share revenues continue to form the largest part of our revenue budget, contributing 79.72% towards our budget. Our own generated revenues formed 5.65% of our budget.

Out of the projected revenue, the County was able to realise KShs 5,954,189,824 in actual revenues, representing 90.85% performance.



Payments

Our total expenditure for the year amounted to KShs 5,322,189 Billion. KShs 1,027,126 Billion was spent on development expenditure while KShs 4,295,063 Billion was spent on recurrent expenditure representing a ratio of 2.3:9.4 respectively.

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize.

Despite the notable achievements, we have experienced some challenges during the year. These include:

1) Poor own revenue collection – the actual revenue collected during the year was 75% of the projected revenues. We are exploring ways of boosting revenue collection as mentioned earlier;

2) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers and lead accumulation of pending bills.

The county government will continue allocating funds to the productive sectors of the economy. It is expected that this will spur economic growth and improve the standard of living for the residents of the county and Kenyans at large. The county had a budget of Kshs 6.28 Billion in the 2017 / 2018 financial year for execution of programs in the county government. Emphasis is still be put on infrastructure with an allocation of over Kshs 700 Million and health services and water department where each got amounts above Kshs 200 Million.

It is expected that this report will enable the county government to adequately monitor the challenges faced in budget implementation and use the lessons learnt in future economic forecasts. This will also enable the stakeholders in the county government get a grasp of programs implemented with a view of making the future better.

Patrick Mutai

County Executive Committee Member - Finance and Economic Planning and Head of County Treasury

2. County Executive Committee Member - Finance and Economic Planning and Head of County Treasury

STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2018, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on _____ 2018.

_____

County Executive Committee Member – Finance

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE COUNTY EXECUTIVE OF KERICHO FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kericho set out on pages 1 to 40, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows, statement of appropriation: recurrent and development and budget execution by programmes and sub-programmes for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of as at 30 June 2018, and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act 2012.

Basis for Qualified Opinion

1.0 Un explained Variances

1.1 Use of Goods

The statements of receipts and payments reported an expenditure of Kshs.1,004,826,087 under use of goods and services for the year ended 30 June 2018, however, the supporting schedules provided reported a figure of Kshs.1,019,538,880.80 resulting to unexplained variance of Kshs.14,712,793.80. In the circumstance, the accuracy of the figure of Kshs. 1,004,826,087 under use of goods and services could not be confirmed.

1.2 Acquisition of Assets

The statement of receipts and payments for the year ended 30 June 2018 reflects an expenditure of Kshs.1,027,198,000 on acquisition of assets as detailed under note 17. However, schedules presented for audit reflected a figure of Kshs.1,049,945,795 resulting to unexplained and unsupported difference of Kshs.22,747,795.

As a result, the accuracy of the figure of Kshs.1,027,198,000 under acquisition of assets could not be confirmed.

2.0 Pending bills

The financial statement reflects pending bills amounting to Kshs.1,120,457,000 as at 30 June 2018. However, analysis of the pending bills schedules presented for audit, reflected a figure of Kshs.1,088,256,818 leading to an overstatement of pending bills by Kshs.32,200,182 which was not explained or reconciled.

In addition, the supporting documents such as Local Purchase Orders/Local Service Orders, invoices, delivery notes, S13 and approved claim documents in support of the balance were not availed for audit. Further, during the year under review, the Department of ICT had pending bills for projects completed in the financial year 2016/2017 amounting Kshs.11,546,999 which were not paid in the year under review. Similarly, the department of roads had pending bills since the year 2016/017 amounting to Kshs.43,913,662 whereby only Kshs.104,258,032 was paid leaving an outstanding balance of Ksh.130,655,603.

As a result, the county government could incur hefty fines on litigation from the contractors due to delayed payments. In the absence of these supporting documents, the propriety of the balances could not be ascertained.

3.0 Lack of Title Deed for Purchase of Land

The financial statements under note 17 on acquisition of assets reflects payment of Kshs.1,027,198,000 which includes Kshs.102,256,000 paid to the National Land Commission during the year ended 30 June 2018 for procurement of land for a water treatment plant. However, the county did not produce for audit verification, the land title deed despite the full payment.

In the circumstance therefore, it was not possible to confirm the existence, ownership and acreage of the land.

4.0 Lack of Logbooks

The financial statements under note 17 on acquisition of assets reflects Kshs.48,537,000 as payment for purchase of vehicles and other transport equipment which were paid for in full in the year under review. However, no single logbook was produced for audit verification. Consequently, it has not been possible to confirm ownership of the motor vehicles.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Kericho in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the

Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1.0 Budget performance

1.1 County Own Generated Revenue

During the year under review, The County Government of Kericho budgeted to collect Kshs.554,641,236 but collected Kshs.416,110,298 resulting to a shortfall of Kshs.138,530,938 (or 25%) of the budgeted amount. According to the revenue projections provided for audit, some of the budgeted items had zero collections while collection was done in items that were not budgeted for during the financial year citing weak internal controls in budgeting for County Own Generated Revenue as shown below:

Income Type	Budgeted Receipts 2017/2018 Kshs.	Actual collections 2017/2018 Kshs.
Natural Resource Exploitation	0	9,896,100.00
Sewerage administration	0	6,859,900.00
Technical services fees	0	4,412,972.00
Other receipts not classified elsewhere	0	46,337,625.00

In the circumstances the county did not adhere to budget policies and regulations.

2.0 Outstanding Arrears

2.1 Housing, Kiosks and Stalls

An analysis of County house, kiosks and stalls rent revealed arrears of up to the tune of Kshs.13,049,130 as at 30 June 2018. In some cases, some tenants had arrears amounting to over Kshs.1,000,000 with over 80 months in arrears.

Further, perusal of the correspondences file between the County Executive and tenants indicate that house number 1 in Majengo estate has an ownership dispute in which the tenant claimed ownership without any valid documents therefore declining to pay rent totaling Kkshs.1,181,000.

As a result of the arrears of Kshs.13,049,030 the County Executive's operations are negatively affected.

2.2 Land Rates and Plot Rents

During the year under review, the County Government of Kericho collected Kshs.91,330,000 on plot rents and land rates against a budget of Kshs.103,109,214 which represents 22%

under collection on the budgeted revenue. It was further noted that as at 30 June 2018, the plot rents arrears stood at Kshs.729,210,199. Further, there is no evidence that Kericho County Government has acted appropriately to enforce the collection of plot rates and land rents.

In the circumstances, the operations of the county are affected due to non-collection of revenue and the county stands to lose all the rent arrears if not collected in time.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delayed Completion of Projects

1.1 County Education Projects

During the year under review, the Ministry of Education had rolled over projects initiated in the financial year 2015/2016 and 2016/2017 whose amount was included as pending bills for the financial year 2017/2018. The project included 67 ECDE class rooms and 187 ablution blocks amounting to Kshs.38,542,310 and Kshs.15,741,671 respectively. However, a perusal of the project implementation status report and a visit to some sampled projects revealed that projects amounting to Kshs.5,937,704 were incomplete many months after the contract period had expired.

Further, the management explained that this was due to the fact that one contractor was awarded several classrooms some even more than five classes which proved difficult for the contractor to complete in time.

1.2 Data Center

During the year under review, the ICT department awarded a contract for supply, delivery and installation, configuration and commissioning of a data center at the County headquarters at a contract sum of Kshs.49,726,543. The contract agreement was signed on 28 July,2016 and the project duration was six months. By the end of the financial year 2017/2018, Kshs.21,900,000 had been paid leaving an unpaid balance of Kshs.27,826,543. However, the project implementation status and a visit to the data center revealed that the project was 55% complete. The completion of the project had therefore delayed by over twenty months despite being stated as a critical County support automation system.

1.3 County Water Projects

The Ministry of Water projected to implement 42 projects during the 2017/2018 financial year out of which, 5 of them with a total contract sum of Kshs.19,296,500 related to the financial year 2016/2017 and earlier. At the time of the audit exercise, these projects were at various stages of completion with some of them as low as zero per cent with pending amounts payable of Kshs.14,620,518. It was further observed that these projects were not operational and as a result the community was not getting the intended benefit.

In the circumstances, the county government did not get value for money for these projects and may incur more costs due to inflation thus further losing the intended benefit.

2. Stalled Projects

An analysis of project implementation status revealed that, construction of Chebululu Conservancy at Kaplelartet, construction of a market shed at Kamasian Market and construction of charcoal briquette house have stalled since the financial year 2013 despite a total of Kshs.9,335,892 having been paid. Further, an audit inspection carried out on the three projects revealed that the work was not only incomplete but abandoned and the contractor was not on site. The contract which has run for the last four financial years up to financial year 2017/2018 have stalled and is unlikely to be completed.

Further, the Department of Agriculture had stalled projects amounting to Kshs.18,058,863. Most of the projects were initiated in the financial year 2016/2017 with one dating as far back as 2013/2014. The County Executive indicated that the projects had been awarded to new contractors but no documentary evidence was produced to confirm the same. In the circumstance, no value for money is being derived by the residents of the county as a result of the stalled projects. This is as tabulated below:

Year Started	Project	Project Cost Kshs	Paid Kshs	Balance Kshs	Project Status
2016/17	Fencing of Kipkelion coffee farm	3,904,073	2,000,000	1,904,073	Land dispute with squatters
2016/17	Paddocking of Chelimo showground	3,045,000	3,045,000	0	Squatters demolished the wall before completion yet full payment was done
2016/17	Construction of waste treatment pineapple plant at Roret	7,140,522	2,347,000	4,793,522	Contractor left after payment of 33 % of contract price having done little
2013/14	construction of compressor boiler and generator room at Roret	3,969,268	0	3,969,268	stalled project and details on payment not provided
	Total	**18,058,863**	**7,392,000**	**10,666,863**	

In the circumstances, the county did not get value for money.

3. Markets Completed but Not in Use

The Department of Trade and Industrialization spent Kshs.660,675 on construction of Kapsuser Market in the financial year 2015/2016. However, an audit verification carried out revealed that the market shed was complete but not in use. An interview with the local community revealed that market traders preferred trading their goods and services near the road. This may imply that public participation on identification and location of the project was not carried out.

In the circumstances, the county did not get value for money.

4. Unyielding Borehole

During the year under review, the County Executive awarded a contract for drilling and equipping of borehole; construction & electrification of pump house; rising main; elevated storage tank; distribution pipe line; and fencing of Tebeswet Bore Hole Water Project Vide tender No. CGK/T021/WTR/2016/2017 at a contract sum of Kshs.4,667,043. However, records available revealed that the borehole did not yield water despite the department paying for the works amounting to Kshs.1,858,900.

In the circumstance therefore, the community did not benefit from the project as intended.

5. Irregular Procurement

5.1 Kipkelion Veterinary Office

The Department of Agriculture procured through restricted tender, works for completion of the County Veterinary Office. Examination of procurement records revealed that four contractors tendered for the works and the lowest bidder was awarded the contract at a price of Kshs.4,123,105. The County Executive has not demonstrated why restricted tender method was chosen for works that are not specialized in nature.

Further, it was observed that three out of the four bidders were adjudged to have failed at preliminary evaluation stage on the basis of attaching outdated PIN certificates. It was not clear how the department prequalified contractors who did not meet the basic minimum requirements. This is contrary to Section 71 (b) of Public Procurement and Disposal Act, 2015 on registration of suppliers. In addition, the Department of Agriculture subsequent to the above tender floated quotations for construction of chain-link fence at the same Kipkelion Veterinary Office which was awarded to an engineering firm at Kshs.3,156,275 vide notification letter dated 17 February 2017, just three days after the veterinary office completion works was awarded. The County therefore violated the Public Procurement and Disposal Act, 2015 which prohibits splitting of orders in order to avoid competition.

In the circumstances, the legality of the procurement process and value for money on the project could not be confirmed.

5.2 Makiche Irrigation Project

The Department of Agriculture through restricted tender awarded an irrigation project contract on 07 January 2017 at cost of Kshs.11,513,174. Examination of the procurement records revealed that ten (10) bids were requested out of which eight (8) responded. The evaluation was done on 03 May 2016 and professional opinion was given on 16 June 2016. However, it was observed that seven bidders out of eight who bidded were knocked out at preliminary stage on grounds of lack of business permits. It was not clear how the department prequalified contractors who did not meet the basic minimum requirements. This was contrary to Section 71 (b) of Public Procurement and Disposal Act, 2015 on registration of suppliers

Further, the evaluation committee disqualified the said seven firms on condition that they had not submitted a certificate on special category yet the criteria was not included at bidding stage. The said criteria was introduced after the bids documents had been submitted making it clear that it was intended to disqualify the said seven firms and give undue advantage to the eventual winner. In addition, the contract agreement and completion certificates were not produce for audit verification.

In the circumstances, the legality of the procurement process and value for money on the project could not be confirmed.

5.3 Purchase of Coffee Roaster Machine and Accessories

The Department of Agriculture vide tender no. CGK/T/AGRI/006/2016/2017 paid Kshs.6,039,220 for purchase, supply, installation, commissioning and testing of coffee machinery roaster through invoice number 074 of 13 April 2017. Perusal of procurement records revealed that Kipkelion District Cooperative Society requisitioned for the Coffee Roaster on 12 January 2017. However, it was observed that three firms submitted their quotations on 04 January 2017 even before the society had raised the requisition. Further, it was noted that the County Executive through the web site, advertised for the project in March 2017 two months after receipt of the quotations an indication it was meant to regularize the procurement of the coffee roaster. Though the tender opening register is dated 15 March 2017, the same bids of 04 January 2017 were the ones used.

Evaluation was carried out on 22 March 2017 and the same bids submitted in January evaluated. However, two out of the three bidders were knocked out at preliminary evaluation for failing on all the seven (7) preliminary criteria set. It was not clear how the procuring entity prequalified firms that could not meet minimum requirements. This is contrary to Public Procurement and Disposal Act, 2015 section 71. Further, no contract agreement was produced for audit verification.

In the circumstances, the regularity and value for money on Kshs.6,039,220 paid could not be ascertained.

5.4 Contractors not Registered with National Construction Authority (NCA)

The Department of Roads And Transport awarded contracts amounting to Kshs.13,986,866 to various contractors during the year ended 30 June 2018 for execution of road works.

Among the criteria for award of tender was for the contractors to be registered with the National construction Authority (NCA).

However, a search done in November 2018 for the contractors awarded contracts indicated the contractors were not registered with NCA. It was, therefore, not possible to confirm if the said contractors had the necessary experience, machinery and working capital to undertake the road works.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.0 Lack of Approved Staff Establishment

The County does not have an approved staff establishment contrary to the requirements of Section B 5 (2) of the County Public Service Human Resource Manual. Recruitments are not based on any structure. Thus the criteria used to shortlist, evaluate and promote staff cannot be confirmed.

2.0 Ethnic Composition of County Staff

During the year under review, the total number of County Executive of Kericho employees was 1,938 out of which 1,670 representing 86% were from the dominant community in the county. On the entry level, out of 357 staff employed during the financial year only 2 staff were from other ethnic groups representing 1% of the population of staff contrary to Section 65 (e) of the County Government Act, 2012 which states that county staff at entry level should be recruited from other communities other than the one dominant in the County.

3.0 Weak Internal controls over Agriculture Mechanized Services

During the financial year 2017/18, the County Government had set a budget of Kshs.6 million from revenue on hire of Agriculture Mechanized Services (AMS). However, only Kshs.177,360 was realized leading to an under collection of Kshs.5,822,640.

Further, audit review revealed that according to Kericho Finance Act, 2017, an applicant for hire of the machinery, plant and equipment is required to complete official form LDD/1, provide evidence of farm to be worked on and also sign form LDD/1 in order to identify the farmers who request for the hire of machinery, plant and equipment services. However, though form LDD/1 existed at the mechanized unit, they were not being used and instead the management was using unreferenced sheets of paper to record applicants for hire of services. The sheets of paper did not contain details as required by the official LDD/1 form relating to acreage, farm and client requesting for the hire of farm plant and equipment, therefore overriding the internal controls in regard to application for hire of services.

As a result, therefore, the possibility that revenue targets were not realized due to lack of internal controls could not be ruled out.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Government either intends to cease operations of the County Executive, or has no realistic alternative but to do so

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is

higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue sustaining its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive and to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 February 2019

4. FINANCIAL STATEMENTS

4.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018 Kshs	2016-2017 Kshs
RECEIPTS			
Exchequer releases	1	5,224,600	4,861,022
Proceeds from Domestic and Foreign Grants	2	122,031	9,965
Transfers from Other Government Entities	3	191,947	286,068
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	415,612	484,229
Returned CRF issues	10	401,495	557,615
TOTAL RECEIPTS		6,355,685	6,198,899
PAYMENTS			
Compensation of Employees	11	2,172,450	1,919,620
Use of goods and services	12	1,004,297	770,139
Subsidies	13	-	-
Transfers to Other Government Units	14	844,969	932,573
Other grants and transfers	15	157,556	367,500
Social Security Benefits	16	97,745	-
Acquisition of Assets	17	1,027,126	1,774,925
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	18,046	13,500
TOTAL PAYMENTS		5,322,189	5,778,257
SURPLUS/DEFICIT		1,033,496	420,642

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2018 and signed by:

PP

Chief Officer
Name: CPA George Kirer
ICPAK Member Number: 9499

Head of Treasury
Name: CPA Fernandes Korir
ICPAK Member Number: 13966

4.2. STATEMENT OF ASSETS AND LIABILITIES

FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,097,746	465,236
Cash Balances	21B	265	20
Total Cash and cash equivalent		1,098,011	465,256
Accounts receivables – Outstanding Imprests	22	368	754
TOTAL FINANCIAL ASSETS		1,098,379	466,010
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	-	-
NET FINANCIAL ASSETS		1,098,379	466,010
REPRESENTED BY			
Fund balance b/fwd	24	74,489	21,956
Prior year adjustments	25	(9,606)	23,412
Surplus/Deficit for the year		1,033,496	420,642
NET FINANCIAL POSITION		1,098,379	466,010

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2018 and signed by:

Chief Officer
Name: CPA George Kirer
ICPAK Member Number:9499

Head of Treasury
Name: CPA Fernandes Korir
ICPAK Member Number:13966

COUNTY GOVERNMENT OF KERICHO
Reports and Financial Statements
For the year ended June 30, 2018

4.3. STATEMENT OF CASH FLOWS

	Note	2017-2018 Kshs '000'	2016-2017 Kshs '000'
Receipts from operating income			
Exchequer Releases	1	5,224,600	4,861,022
Proceeds from Domestic and Foreign Grants	2	122,031	9,965
Transfers from Other Government Entities	3	191,947	286,068
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	415,612	484,229
Returned CRF issues	10	-	-
Payments for operating expenses			
Compensation of Employees	11	(2,172,450)	(1,919,620)
Use of goods and services	12	(1,004,297)	(770,139)
Subsidies	13	-	-
Transfers to Other Government Units	14	(844,539))	(932,573)
Other grants and transfers	15	(157,556)	(367,500)
Social Security Benefits	16	(97,745)	-
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	(18,045)	(13,500)
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		1,659,558	1,637,952
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(1,027,126)	(1,774,925)
Net cash flows from Investing Activities		1,096,769	420,642
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-

Proceeds from Foreign Borrowings	5	-	
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		632,001	(136,973)
NET INCREASE IN CASH AND CASH EQUIVALENT		632,001	(136,973)
Cash and cash equivalent at BEGINNING of the year	21	466,010	602,983
Adjustment of the funds account			
Cash and cash equivalent at END of the year	24	1,098,011	466,010

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2018 and signed by:

Chief Officer
Name: CPA George Kirer
ICPAK Member Number: 9499

Head of Treasury
Name: CPA Fernandes Korir
ICPAK Member Number:13966

4.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

RECEIPTS						
Exchequer releases	5,224,600	-	5,224,600	5,224,600	-	100
Proceeds from Domestic and Foreign Grants	127,783	30,706	158,489	122,031	(36,458)	100
Transfers from Other Government Entities	191,947	14,021	205,968	205,968	-	100
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	735,969	(181,328)	551,641	415,612	(139,030)	
Return issues to CRF	-	396,767	396,767	396,767	-	100
TOTAL	6,280,299	273,337	6,540,465	6,364,978	(175,488)	
PAYMENTS						

Compensation of Employees	2,640,140	(253,903)	2,386,237	2,172,450	(213,787)	93
Use of goods and services	828,044	282,587	1,110,631	1,004,297	(106,334)	88
Subsidies	-		-	-	-	-
Transfers to Other Government Units	851,577	(64,122)	787,455	844,969	57,514	96
Other grants and transfers	194,238	7,500	201,738	157,556	(44,182)	78
Social Security Benefits	94,763	9,698	104,461	97,745	(6,716)	94
Acquisition of Assets	1,642,637	276,307	1,918,944	1,027,126	(891,818)	53
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	28,900	2,100	31,000	18,045	(12,955)	58
TOTAL	6,280,299	260,167	6,540,465	5,322,188	(1,218,277)	80
SURPLUS/(DEFICIT)	-	-	-	-	-	

The entity financial statements were approved on _____ 2018 and signed by:

P.P

Chief Officer
Name:CPA George Kirer
ICPAK Member Number: 9499

Head of Treasury
Name: CPA Fernandes Korir
ICPAK Member Number: 13966

4.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

RECEIPTS						
Exchequer releases	3,473,960	265,292	3,698,770	3,698,770	-	-
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	735,969	(184,328)	551,641	415,612	(139,030)	75
Return CRF issues	-	-	-	-	-	-
TOTAL	4,209,929	80,964	4,250,411	4,114,382	(139,030)	97
PAYMENTS						
Compensation of Employees	2,640,140	(253,903)	2,386,237	2,172,450	(213,787)	93
Use of goods and services	828,044	282,587	1,110,631	1,004,297	(106,334)	88
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	94,763	9,698	104,461	97,745	(6,716)	94
Acquisition of Assets	-	-	-	-	-	-

Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	28,900	2,100	31,000	18,045	(12,955)	58
TOTAL	4,209,929	40,482	4,250,411	3,899,229	(351,182)	92
SURPLUS/(DEFICIT)	-	-	-	-	-	-

The entity financial statements were approved on _____ 2018 and signed by:

PP _____
Chief Officer
Name:CPA George Kirer
ICPAK Member Number:9499

_____
Head of Treasury
Name:CPA Fernandes Korir
ICPAK Member Number:13966

4.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

RECEIPTS						
Exchequer releases	1,750,640	(224,810)	1,525,830	1,525,830	-	100
Proceeds from Domestic and Foreign Grants	127,783	43,877	171,660	122,031	(49,629)	71
Transfers from Other Government Entities	191,947	14,021	205,968	205,968	-	100
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
RETURN TO CRF	-	396,767	396,767	396,767	-	100
TOTAL	2,070,370	229,855	2,300,225	2,250,596	(49,629)	98
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	851,577	(64,122)	787,455	844,969	57,514	96
Other grants and transfers	194,238	7,500	201,738	157,556	(44,182)	78

				-	-	-
Social Security Benefits	-	-	-	1,027,126	(891,818)	53
Acquisition of Assets	1,642,637	276,307	1,918,944	-	-	-
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	1,359,687	(943,539)	59
TOTALS	2,070,370	232,856	2,303,226	890,909	893,910	39
SURPLUS/(DEFICIT)	0	(3,001)	(3,001)			

The entity financial statements were approved on _____ 2018 and signed by:

P.P. _____
Chief Officer
Name:CPA George Kirer
ICPAK Member Number:9499

_____
Head of Treasury
Name:CPA Fernandes Korir
ICPAK Member Number:13966

4.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Livestock pest and disease Control Program	30,131,472	4,500,000	34,631,472	26,496,208	(8,135,264)
Livestock Breeding Program	17,544,578	0	17,544,578	0	(17,544,578)
Soin Agricultural Training Centre Modernization	18,314,330	0	18,314,330	8,496,840	(9,817,490)
Livestock Feeds and Products Processing Projects	31,590,633	5,000,000	36,590,633	6,259,583	(30,331,050)
Enhancement of Industrial Crops	14,990,744	0	14,990,744	5,799,460	(9,191,284)
Kericho County Agricultural Showgrown@chelimo	4,000,000	6,000,000	10,000,000	2,883,650	(7,116,350)
Agricultural Mechanization Technology Development project	13,742,180	0	13,742,180	12,590,117	(1,152,063)
Promotion of Food Security and Enhancement of Food/horticulture crops project	9,927,862	2,000,000	11,927,862	7,956,048	(3,971,814)
Enhancement of Fish farming and utilization project	5,058,502	0	5,058,502	945,245	(4,113,257)
Small Holder irrigation	4,000,000	2,000,000	6,000,000	0	(6,000,000)
Agricultural Development Fund	10,883,509	0	10,883,509	8,013,268	(2,870,241)
Agriculture sector development support project(ASDSP) II	-	13,171,092	13,171,092	0	(13,171,092)
Equiping existing youth polytechnic with training tools and equipment	9,000,000	0	9,000,000	-	(9,000,000)
construction of 6 workshops in youth polytechnics.-	14,185,599	3,000,000	17,185,599	1,147,476	(16,038,123)
Construction and Completion of	55,000,000	0	55,000,000	26,696,114	(28,303,886)

existing ECD nursery classrooms within the 29 wards (130 ECDE Schools)					
Construction of 1 kitchen& Store in all wards	4,000,000	0	4,000,000	-	(4,000,000)
Construction ablution blocks in 493 ECDE Schools	40,655,488	0	40,655,488	8,369,736	(32,285,752)
Refurbishment of non residential buildings	5,000,000	0	5,000,000	2,400,000	(2,600,000)
Establishment of modern sports complex centre(Kericho Green Stadium)/ Ablution block at Londiani stadium	11,000,000	0	11,000,000	7,381,309	(3,618,691)
purchase of equipment for the Persons with Disabiliy Programmes	5,000,000	0	5,000,000	-	(5,000,000)
Purchase of Tartan Track for Kericho Green Staduim	30,000,000	0	30,000,000	18,501,652	(11,498,348)
Conditional allocation for Youth Poythecnics	35,747,121	0	35,747,121	-	(35,747,121)
Construction of Water and Sewarage Infrastructure	134,186,884	6,000,000	140,186,884	52,144,800	(88,042,084)
Purchase of drilling Equipment	66,000,000	0	66,000,000	65,368,815	(631,185)
Grant to Tilibei water and Sanitation company (TILILWASCO)	35,000,000	0	35,000,000	22,032,700	(12,967,300)
Rehabilitation of dumpsites	5,000,000	0	5,000,000	4,979,252	(20,748)
Other Civil Works (Fencing and beautification of uhuru and moi gardens)	10,000,000	0	10,000,000	9,963,559	(36,441)
Purchase of tree seeds, seedlings and	2,000,000	0	2,000,000	1,128,000	(872,000)

nursery materials					
purchase of garbage trucks	15,000,000	0	15,000,000	15,000,000	0
Purchase of Wheel loader	21,000,000	0	21,000,000	21,000,000	0
Refurbishment of non-residential building-Ward Offices	13,128,438	0	13,128,438	1,431,617	(11,696,821)
Refurbishment of non-residential building-FIRE STATION	8,300,000	0	8,300,000		(8,300,000)
KENYA DEVOLUTION SUPPORT PROGRAMME(Capacity Building) WB	41,594,940	0	41,594,940	7,927,357	(33,667,583)
Assets Inventory Roll (Valuation Roll)	24,129,733	0	24,129,733	9,373,832	(14,755,901)
Development of Land Asset register	4,000,000	0	4,000,000	3,830,909	(169,091)
purchase of project motor vehicle	4,602,270	(4,602,270)		4,600,000	4,600,000
Development of County Spatial Plans	35,000,000	0	35,000,000	34,146,606	(853,394)
Acquistion of land for water infrastructure/treatment plant \@ unilever	103,000,000	(73,000,000)	30,000,000	102,256,137	72,256,137
Acquisition/construction of governor and speaker's residences	-	20,000,000	20,000,000	0	(20,000,000)
Planning of towns	5,000,000	0	5,000,000	5,000,000	0
Repair and refurbishment of residential buildings	5,000,000	0	5,000,000	4,598,980	(401,020)
Acquisition of land for the markets	5,000,000	5,000,000	10,000,000	0	(10,000,000)
construction of non-residential building (county assembly)	10,000,000	(10,000,000)		9,145,198	9,145,198
Refurbishment of County non-residential buildings	20,000,000	0	20,000,000	16,660,997	(3,339,003)
Rehabilitation of walkways/access roads/car parks etc	5,000,000	0	5,000,000	4,550,192	(449,808)

Maintenance of access roads and drainage structures in urban areas	24,528,848	0	24,528,848	24,477,802	(51,046)
Construction of County Roads in the Rural areas Equitably County-wide	300,405,662	0	300,405,662	301,565,413	1,159,751
Routine maintenance Fuel Levy fund	205,968,099	0	205,968,099	54,910,722	(151,057,377)
Design and construction of Drainage Sturctures and other infrastructure and civil works (Bridges, culverts and other civil works) across the county	55,089,264	(89,264)	55,000,000	55,013,354	13,354
Purchase and overhaul of Project Equipment and Machinery	15,000,000	10,000,000	25,000,000	0	(25,000,000)
Street lighting/Solar Lights Installation and Maintenance	6,000,000	0	6,000,000	0	(6,000,000)
Kerenga Aistrip Expansion	100,000,000	0	100,000,000	0	(100,000,000)
Construction of buildings(market sheds), Chainlink Fencing and Toilet Blocks	17,569,924	12,500,000	30,069,924	14,308,541	(15,761,383)
Conservation and development of tourist sites at Rerisik, Bagao Caves, Fort-tenan and Tulwap kipsigis	-	7,153,686	7,153,686	0	(7,153,686)
Support to Cooperative Societies	-	5,911,804	5,911,804	0	(5,911,804)
Expanding ICT Infrastructural Development and Civil Works and electrical works in 6 ICT centers for every subcounty	4,000,000	1,000,000	5,000,000	3,301,498	(1,698,502)
Extending of wide area networks,Training and Innovation	8,743,183	0	8,743,183	0	(8,743,183)
Equipping of Data Centre and creation of Online portals	12,601,449	0	12,601,449	12,000,000	(601,449)

Internetworking & Communication Establishment in Subcounties& development of County Data Center facility. Installation of CCTV facilities in major county entitities including County Headquaters and all subcounty headquaters	11,000,000	0	11,000,000	8,539,051	(2,460,949)
County System Automation facilities Plus Automation Accessories	7,292,584	6,000,000	13,292,584	5,784,483	(7,508,101)
Construction and completion of health centres and dispensaries	54,958,521	(9,000,000)	45,958,521	16,100,552	(29,857,969)
Equiping of the CCC block	19,770,875	(4,000,000)	15,770,875	0	(15,770,875)
Amenity ward at Kericho County Referral Hospital	-	11,000,000	11,000,000	0	(11,000,000)
Londiani Hospital mortuary construction	1,198,383	0	1,198,383	0	(1,198,383)
County drugs store construction	1,838,449	0	1,838,449	1,838,499	50
Kapkatet Hospital casualty unit construction	6,070,469	0	6,070,469	2,241,111	(3,829,358)
Niskam project	-	15,000,000	15,000,000	0	(15,000,000)
Extension of laboratory blocks at Kapkatet and Londiani County Hospitals	10,300,000	0	10,300,000	0	(10,300,000)
Completion of Wards at Kipkelion Sub County Hospital	-	4,000,000	4,000,000	0	(4,000,000)
Renovation of maternity ward and installation of drainage systems in Sigowet hospital	-	3,500,000	3,500,000	0	(3,500,000)
Renovation of new born unit and	3,500,000	0	3,500,000	0	(3,500,000)

medical store in Sigowet Hospital					
Remodelling of minor theatre in Sigowet Hospital	6,300,000	0	6,300,000	0	(6,300,000)
Completion and equiping of theatre at Fort Tenan Sub County Hospital(phase II)	17,767,319	0	17,767,319	1,516,820	(16,250,499)
Metallic shelving at County drug store	1,336,800	0	1,336,800	0	(1,336,800)
Fencing and canopy construction of County central drug store	1,800,000	0	1,800,000	0	(1,800,000)
Facelift to Londiani Hospital	3,172,101	0	3,172,101	0	(3,172,101)
Sigowet Hospital & Roret Hospital drilling and equipping of water boreholes	2,080,543	0	2,080,543	486,563	(1,593,980)
Fencing of Proposed Londiani National Referral Hospital land(100 acres)	10,000,000	0	10,000,000	10,000,000	0
Fencing of county public health office-blood bank-lower hospital area at Kericho	1,299,250	0	1,299,250	0	(1,299,250)
Renovation works at Kericho Blood bank Satelite	1,451,334	0	1,451,334	0	(1,451,334)
Construction of ultramodern ophthalmology centre at Kericho |Referral hospital	38,000,000	0	38,000,000	0	(38,000,000)
Chain link fencing and gating of inpatient units at Kericho county Referral hospital	1,700,000	(400,750)	1,299,250	0	(1,299,250)
Purchase of medical and bloodbank equipment	17,200,000	3,000,000	20,200,000	0	(20,200,000)
Purchase of eye equipment	2,000,000	0	2,000,000	0	(2,000,000)

Purchase of maternity equipment	8,748,666	(8,748,666)		0	0
Purchase of Londiani mortuary cooling equipment	11,000,000	0	11,000,000	0	(11,000,000)
Purchase of a stand-by Generator	7,266,000	0	7,266,000	0	(7,266,000)
Purchase of a laundry machine	450,000	0	450,000	0	(450,000)
FREE MATERNITY FUNDS/NHIF refunds	-	0	18,048,789	0	(18,048,789)
USER FEE REIMBURSEMENT	18,048,789	0	20,811,321	0	(20,811,321)
DANIDA FUNDS	20,811,321	0	7,452,000	13,007,005	5,555,005
Capital grant to facilities not supported by DANIDA	7,452,000	0	42,286,732	10,719,850	(31,566,882)
World Bank grant (strengthening health systems)	42,286,732	4,500,000	34,631,472	26,496,208	(8,135,264)

4.8. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Kericho County Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public County and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *County* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *County* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to KShs 0 compared to KShs 0 on prior period.

There were no other restrictions on cash during the year

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

8. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County fixed asset register a summary of which is provided as a memorandum to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *County* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2017 for the period 1st July 2017 to 30 June 2018 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the *county's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

12. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

14. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

4.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	[illegible]	[illegible]
Total Exchequer Releases for quarter 1	365,722	826,374
Total Exchequer Releases for quarter 2	835,936	1,239,561
Total Exchequer Releases for quarter 3	1,436,765	1,215,255
Total Exchequer Releases for quarter 4	2,586,177	1,579,832
Total	5,224,600	4,861,022

Amount received Ksh: 5,224,600 million

Amount included in the CARA Ksh: 5,224,600 million

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Grants Received from Bilateral Donors (Foreign Governments)				
	-	-	-	-
	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
World bank heath grant	-	-	19,221	-
Health Sector Support Project (HSSP)	-	-	7,154	9,965
Kenya Devolution Support Program (KDSP)			41,595	
Grants Received from other levels of government				
Youth Polytechnics	-	-	35,747	-
Conditional Allocations for Compensation for User Fees Foregone	-	-	18,314	18,314
Total			122,031	28,279

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Transfers from Central government entities		
Road maintenance fuel levy fund	191,947	74,690
	-	-
	-	-
Transfers from Other Government Entities		
Ministry of Health-free maternity	-	94,108
Ministry of Health-User Fee Foregone	-	18,314
Ministry of Health-Doctors,Health Services and Clinical Allowances	-	65,004
Ministry of Health-Conditional Nursing Grant	-	30,924
Ministry of Agriculture-Coffee Cess	-	3,028
TOTAL	191,947	286,068

4. PROCEEDS FROM DOMESTIC BORROWINGS

Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	[illegible]	[illegible]
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	[illegible]	[illegible]
Interest Received	-	-
Profits and Dividends	-	-
Rents	49,853	7,000
Other Property Income	27,633	73,579
Sales of Market Establishments	14,714	
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	1,178	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	698	916
Receipts from Voluntary transfers other than grants	-	-
Business permits	57,212	48,602
Cess	-	105,769
Poll rates	-	-
Plot rents	13,844	-
Other local levies	1,054	-
Administrative services fees	3,924	-

Various fees	-	-
Council's natural resources	-	-
Natural Resource Exploitation	6,794	-
Sales of council assets	-	-
Lease / rental of council's	-	1,265
Infrastructure assets	-	-
Other miscellaneous receipts	4,866	-
Other receipts not classified elsewhere	36,240	-
Insurance claims recovery	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr repayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-
Other receipts from financial assets loan	-	-
Market/trade centre fee	12,634	28,184
Vehicle parking fees	32,897	31,304
Housing	1,645	-
Social premises use charges	290	47
School fees	-	-
Other education-related	25	-
Other education receipts	-	-
Public health services	2,848	24,385
Public health facilities operations	132,726	148,510
Environment & conservancy	28	264
Agriculture	-	5,099
Slaughter houses administration	2,958	-
Water supply administration	-	-
Sewerage administration	2,818	-
Other health & sanitation	-	-
Technical services fees	8,697	

		9,305
External services fees	34	-
	415,612	484,229

10. RETURNED CRF ISSUES

Recurrent account	2	2,060
Development account	5	13,033
Deposit account	-	-
County Revenue Fund	1,071,855	386,402
Total	1,071,862	401,495

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

Basic salaries of permanent employees	1,366,097	1,064,949
Basic wages of temporary employees	112,411	32,704
Personal allowances paid as part of salary	693,942	757,722
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	64,249
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**2,172,450**	**1,919,620**

12. USE OF GOODS AND SERVICES

Utilities, supplies and services	57,742	46,008
Communication, supplies and services	14,273	9,048
Domestic travel and subsistence	89,278	91,497
Foreign travel and subsistence	60,550	31,235
Printing, advertising and information supplies & services	49,448	49,885
Rentals of produced assets	18,643	13,885
Training expenses	56,950	31,483
Hospitality supplies and services	60,259	32,464
Insurance costs	78,371	57,413
Specialized materials and services	276,087	251,316
Office and general supplies and services	19,426	15,940
Other operating expenses	141,757	97,936
Fuel and Lubricants	35,435	7,455
Routine maintenance – vehicles and other transport equipment	26,330	26,080

Routine maintenance – other assets	19,748	8,494
Total	**1,004,297**	770,139

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

[illegible]	[illegible]	[illegible]
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
	-	-
Subsidies to Private Enterprises	-	-
See list attached	-	-
(insert name)	-	-
	-	-
TOTAL	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

[illegible]	[illegible]	[illegible]
Transfers to Central government entities		
	-	-
Transfers to Other County's Entities		
County Assembly	588,082	612,171
Kericho County Referal Hospital	39,018	81,511
Sigowet Sub-County Hospital	1,585	6,995
Kipkelion Sub-County Hospital	129	1,857
Roret Sub-County Hospital	1,051	4,362
Kapkatet County Hospital	56,167	

		73,086
Londiani Sub-County Hospital	615	15,118
Road Maintenance Levy Fund	103,541	74,690
Danida Funds	13,007	14,165
World Bank Health Grant	19,221	-
Tilillbei Water Company	22,033	-
Other health centres and dispensaries	-	25,154
Agricultural Development Fund	520	21,384
Fortenan Sub-County Hospital	-	2,080
TOTAL	844,969	932,573

15. OTHER GRANTS AND OTHER PAYMENTS

Scholarships and other educational benefits	119,000	254,000
Emergency relief and refugee assistance	-	113,500
Other current transfers, grants	38,556	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	157,556	367,500

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

Government pension and retirement benefits	67,183	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	30,562	-
Total	97,745	-

17. ACQUISITION OF ASSETS

Purchase of Buildings	-	-
Construction of Buildings	86,022	264,706
Refurbishment of Buildings	26,930	74,160
Construction of Roads	301,565	907,944
Construction and Civil Works	76,623	18,817
Overhaul and Refurbishment of Construction and Civil Works	61,984	263,894
Purchase of Vehicles and Other Transport Equipment	48,537	17,261
Overhaul of Vehicles and Other Transport Equipment	0	-
Purchase of Household Furniture and Institutional Equipment	0	-
Purchase of Office Furniture and General Equipment	27,653	6,404
Purchase of ICT Equipment	26,324	60,193
Purchase of Specialized Plant, Equipment and Machinery	89,262	54,165
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	1,311
Purchase of Certified Seeds, Breeding Stock and Live Animals	1,128	52,438
Research, Studies, Project Preparation, Design & Supervision	47,934	2,849

Rehabilitation of Civil Works	76,235	20,196
Acquisition of Strategic Stocks and commodities	41,540	-
Acquisition of Land	102,256	2,000
Acquisition of Intangible Assets	13,205	28,587
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	1,027,198	1,774,925

18. FINANCE COSTS, INCLUDING LOAN INTEREST

Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

20. OTHER PAYMENTS

Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
Inter-Governmental Relations	9,506	13,500
Purchase of milk	674	-
Public Participation	7,865	-
Total	**18,045**	13,500

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

				KShs (000)	KShs (000)
KERICHO COUNTY-DEVELOPMENT ACCOUNT-CBK ACCOUNT NO 1000171267	Ksh:	Development	-	2	13,033
KERICHO COUNTY-RECURRENT ACCOUNT-CBK ACCOUNT NO 1000171308	Ksh:	RECURRENT	-	5	2,060
KERICHO COUNTY-REVENUE ACCOUNT-CBK ACCOUNT NO 1000171677	Ksh:	RECURRENT	-	1,071,855	386,402
KERICHO COUNTY-REVENUE COLLECTION ACCOUNT-KCB ACCOUNT NO 1140754297	Ksh:	RECURRENT	-	25,884	63,741
Total				**1,097,746**	**465,236**

21B. CASH IN HAND

Cash in Hand – Held in domestic currency	265.2	19.9
Cash in Hand – Held in foreign currency	-	-
Total	**265.2**	**19.9**

Cash in hand should also be analysed as follows:

Kipkelion West Sub-County	-	11.2
Belgut Sub-County	-	2.9
Soin-Sigowet Sub-County	-	5.8
KIPKELION EAST SUB-COUNTY	-	-
LANDS AND PHYSICAL PLANNING	-	-
BURETI SUB-COUNTY	-	-
AINAMOI SUB-COUNTY	-	-
SOIN - SIGOWET SUB-COUNTY	-	-
LONDIANI SUB DISTRICT HOSPITAL	-	
VETERINARY DEPARTMENT	25.0	-
KERICHO DISTRICT HOSPITAL	230.0	-
KIPKELION WEST SUB-COUNTY HOSPITAL	4.0	-
KERICHO TOWN SUB-COUNTY	2.2	-
KAPKATET SUB DISTRICT HOSPITAL	-	-
PUBLIC HEALTH	4.0	-
RORET SUB DISTRICT HOSPITAL	-	-
WEIGHTS AND MEASURE	-	-
AGRICULTURAL MACHINERY SERVISES	-	-
COUNTY HEADQUARTER	-	-
Total	**265.2**	**19.9**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Government Imprests	368	754
Clearance accounts	-	-
Total	**368**	**754**

Fredrick Kibet Koech		235,200	-	235,200
Betty Tanui		132,300	-	132,300
-		-	-	-
-		-	-	-
Total		**367,500**		**367,500**

23. ACCOUNTS PAYABLE

Deposits	-	-
Total	-	-

24. FUND BALANCE BROUGHT FORWARD

Bank accounts	465,236	572,526
Cash in hand	20	238
Accounts Receivables	22	1,824
Accounts Payables	(390,789)	(552,632)
Total	74,489	21,956

25. PRIOR YEAR ADJUSTMENTS

Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	(9,606)	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total	(9,606)	-

4.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Construction of buildings	298,632	-
Construction of civil works	457,564	240,673
Supply of goods	206,777	38,032
Supply of services	157,484	-
Total	1,120,457.00	278,705

2. PENDING STAFF PAYABLES (See Annex 2)

Senior management	1,918	-
Middle management	2,046	-
Unionisable employees	1,989	-
Others (*specify*)	-	-
Total	5,953	-

3. OTHER PENDING PAYABLES (See Annex 3)

Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (*specify*)	-	-
	-	-

4. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

Key Management Compensation(Governors, CEC Members and C.Os)	96,423	90,535
Transfers to related parties		
Transfer to the County Assembly	588,082	612,171
Transfers to other County Government Entities	258,234	320,402
Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	22,033	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	964,772	1,023,108
Transfers from related parties		
Transfers from the Exchequer	5,224,600	4,861,022
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National		

Government		
World bank heath grant	19,221	-
Youth Polytechnics	35,747	-
Health Sector Support Project (HSSP)	7,154	9,965
Kenya Devolution Support Program (KDSP)	41,595	-
Conditional Allocations for Compensation for User Fees Foregone	18,314	18,314
Road maintenance fuel levy fund	191,947	74,690
Total Transfers from related parties	**5,538,578**	**4,963,991**

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and resolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

KABIANGA TEA FACTORY	2013	SOSIOT	Chief Officer - Agriculture
KERICHO WATER AND SEWARAGE COMPANY	2013	KERICHO	Chief Officer - Water
TILILBEI WATER AND SEWARAGE COMPANY	2013	KERICHO	Chief Officer - Water

5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

1.	Non Preparation of IFMIS Bank Reconciliation	The County Treasury has had challenges in generating the said report in the Integrated Financial Management Information System (IFMIS). This has been documented and communication effected to the Director IFMIS department	Fernandes Korir Chief Accountant	Not resolved	2018/2019 FY
2.	Non Maintenance of a Fixed Asset Register	The asset register was made. In addition, the county government is trying to further break down the assets as some relate to community assets that need tracing and proper inventory	Fernandes Korir Chief Accountant	Resolved	NA
3.	Pending Bills	The county government had pending bills in the period under review. The county government has always strived to pay bills in time to effectively manage the debt	Fernandes Korir Chief Accountant	Resolved	NA

		portfolio. The pending bills were in relation to contractual works that were yet to be completed by 30 June, 2016. In addition, the pending bills for the period were rolled over and rebudgeted in the Supplementary Budget 2016-2017 and the pending bills arose due to liquidity issues due to delayed funding in the financial year.			
4.	Omitted Assets and Liabilities from the Defunct Local Authorities	The Transition Authority did set up a taskforce to verify the assets and liabilities and the report of the committee will help inform the taking over the assets and their corresponding locations and values. The county government is awaiting further guidelines now	Joel Bett County Secretary	Not Resolved	OPEN

		that the transition period expired. The county government has undertaken the valuation and what remains in the formal hand over as the same is a legal process			
5.	Delay in completion of construction of Governors Office	The office is complete.	Emily Sang Chief Officer - Lands	Resolved	NA
6.	Irregularities in the Recruitment and Payment of Casual Wages	The County government has confirmed the casual after suitability test.	Stephen Cheruiyot Chief Officer - PSM	Resolved	NA
7.	Non Repayment of Loans from Kericho County Enterprise Fund	The County government has issued demand notices on the defaulters and is following up the repayments	Benard Kirui Chief Officer - Trade	Not Resolved	2018/2019 FY
8.	Goods received without passing through the inspection and acceptance committee Kshs.4, 982,420	The County government has attached the Inspection and Acceptance Committee reports	Dr.David Ekuwam Chief Officer - Health	Resolved	NA
9.	Un-Utilized	The County government has sensitized the public on the use of the markets	Benard Kirui Chief Officer - Trade	Resolved	NA

	Markets-Kshs-2,686,158.40	and the markets are currently in use			
10.	Lack of Land Ownership Documents	The agreements and survey reports in relation to land ownership have been prepared.	Emily Sang Chief Officer - Lands	Not Resolved	2018/2019 FY
11.	Un-budgeted Expenditure – Kshs.5,527,770.70	The budget of the water department was increased from initial estimate of 141 Million to 217 Million which is sufficient to cover the pending bills in question	Eng. Willie Langat Chief Officer - Water	Resolved	NA

CEC, County Treasury

Sign……..

Date……

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Exchequer Releases for quarter 1	365,722					365,722
Exchequer Releases for quarter 2	835,936		19,221			855,157
Exchequer Releases for quarter 3	1,436,765				103,541	1,540,306
Exchequer Releases for quarter 4	2,586,177	7,154		35,747		2,629,078
Total	5,224,600	7,154	19,221	35,747	103,541	5,428,819

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

	A	B	c	d=a-c		
Construction of buildings						
Binyal Gen. Contractors	1,541,640.00	2017/2018	-	1,541,640.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Cranedove Enterprises ltd	1,559,867.60	2017/2018	-	1,559,867.60	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Taiwa company limited	1,973,042.00	2017/2018	-	1,973,042.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kiplan Enterprises	1,410,583.20	2017/2018	-	1,410,583.20	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Skyview logistic ltd	561,273.00	2017/2018	-	561,273.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Cloviko contractors Limited	1,884,485.00	2017/2018	-	1,884,485.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Coroki construction& supplies limited	1,059,449.00	2017/2018	-	1,059,449.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Bendenners contractors & Gen.suppliers ltd	693,227.60	2017/2018	-	693,227.60	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Korter ventures limited	1,291,530.00	2017/2018	-	1,291,530.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Jackaf Enterprises limited	1,983,864.00	2017/2018	-	1,983,864.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Lokhos contractors company limited	1,222,221.00	2017/2018	-	1,222,221.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Toet Company ltd	1,039,406.40	2017/2018	-	1,039,406.40	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Ole-Seroi Investment ltd	508,271.40	2017/2018	-	508,271.40	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Evesons limited	1,047,101.40	2017/2018	-	1,047,101.40	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Bezalel limited	1,154,097.80	2017/2018	-	1,154,097.80	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kicab Investment limited	1,924,485.50	2017/2018	-	1,924,485.50	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Wilkochic Enterprises Limited	1,381,832.00	2017/2018	-	1,381,832.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Wescan Holdings ltd	1,973,042.00	2017/2018	-	1,973,042.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Gilbron Holdings ltd	1,965,970.00	2017/2018	-	1,965,970.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
CVG Investment Limited	1,189,321.10	2017/2018	-	1,189,321.10	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Jakas international	1,976,529.44	2017/2018	-	1,976,529.44	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Nandos investment limited	1,790,120.00	2017/2018	-	1,790,120.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Vintage youth centre	1,912,797.08	2017/2018	-	1,912,797.08	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Smutbe company limited	1,934,425.52	2017/2018	-	1,934,425.52	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Hericle company limited	1,777,381.10	2017/2018	-	1,777,381.10	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Izrah company ltd	1,139,529.60	2017/2018	-	1,139,529.60	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Langasta Company Limited	1,384,179.50	2017/2018	-	1,384,179.50	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Tulya General Contractors ltd	813,550.00	2017/2018	-	813,550.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Eaglesris company limited	1,440,050.00	2017/2018	-	1,440,050.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Bebonenji Enterprises limited	1,325,162.10	2017/2018	-	1,325,162.10	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Chum Young ltd	1,018,342.80	2017/2018	-	1,018,342.80	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Rochilan Enterprises limited	783,543.00	2017/2018	-	783,543.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Thenducat Enterprises Limited	1,734,202.30	2017/2018	-	1,734,202.30	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Budeig Enterprises Limited	868,792.10	2017/2018	-	868,792.10	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Charlogen Limited	1,065,054.00	2017/2018	-	1,065,054.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Rihisa Enterprises ltd	1,005,350.40	2017/2018	-	1,005,350.40	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Enrosoft Technologies	1,052,572.95	2017/2018	-	1,052,572.95	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Tlemcom ltd	1,072,513.00	2017/2018	-	1,072,513.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Rilwei company ltd	1,135,041.00	2017/2018	-	1,135,041.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kericho platinum ltd	2,499,480.00	2017/2018	-	2,499,480.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Hensley and cast ltd	861,940.00	2017/2018	-	861,940.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Belron Investments ltd	1,993,550.00	2017/2018		1,993,550.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Charlogen Limited	1,873,100.00	2017/2018		1,873,100.00	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Bots Engineering works ltd	2,024,493.20	2017/2018		2,024,493.20	-	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
JOLAN WORKS LTD	2,223,900	2017/2018	1,400,000	823,900	-	ONGOING PROJECT
PRIMELAND LTD	2,996,040	2017/2018	1,650,714.75	1,345,325.25	-	ONGOING PROJECT
BRAJUED BUILDINGS & CONSTRUCTION CO. LTD	2,996,520	2017/2018	0	2,996,520.00	-	ONGOING PROJECT
ROLESANN COMPANY LTD	2,992,000	2017/2018	0	2,992,000.00	-	ONGOING PROJECT
JECKPHREMS LTD	2,983,056	2017/2018	0	2,983,056.00	-	ONGOING PROJECT
ONEWAY LOGISTICS	2,507,874	2017/2018	0	2,507,874.00	-	ONGOING PROJECT
CRANEDOVE ENTERPRISES LTD	2,302,293	2017/2018	1036031	1,266,262.00	-	ONGOING PROJECT
ZIG VENTURES LTD	2,316,182	2017/2018	1,494,053	822,129.00	-	ONGOING PROJECT
EDLIES SUPPLIERS	2,522,868	2017/2018	1,387,577.40	1,135,290.60	-	ONGOING PROJECT
OMEGATECH ENTERPRISES LTD	2,500,110.10	2017/2018	2,000,088	500,022.10	-	ONGOING PROJECT
BELKO COMPANY LTD	2,344,768.88	2017/2018	1,450,000	894,768.88	-	ONGOING PROJECT

KWEN CONTRACTORS LTD	2,295,544	2017/2018	0	2,295,544.00	-	ONGOING PROJECT
SOFTSCAN ENTERPRISES LTD	2,380,204	2017/2018	0	2,380,204.00	-	ONGOING PROJECT
SCAN CONSTRUCTION LIMITED	7,645,644.80	2017/2018	5,351,951	2,293,693.80	-	ONGOING PROJECT
WILLER TECHNICAL AGENCY COMPANY LTD	1,557,300	2017/2018	0	1,557,300.00	-	ONGOING PROJECT
ICON WORKS LTD	2,996,000	2017/2018	0	2,996,000.00	-	ONGOING PROJECT
EVESONS LIMITED	2,997,120	2017/2018	0	2,997,120.00	-	ONGOING PROJECT
LAITICO CONTRACTORS LTD	1,600,000	2017/2018	800000	800,000.00	-	ONGOING PROJECT
KBENWAYS COMPANY LTD	3,320,000	2017/2018	0	3,320,000.00	-	ONGOING PROJECT
LYN-CENT VENTURES LIMITED	3,720,000	2017/2018	0	3,720,000.00	-	ONGOING PROJECT
RIANG INTERNATIONAL GROUP LTD	1,499,485	2017/2018	1,200,000	299,485.00	-	ONGOING PROJECT
WILLER TECHNICAL AGENCY COMPANY LTD	1,557,300	2017/2018	0	1,557,300.00	-	ONGOING PROJECT
LENGO CAPITALS LIMITED	1,490,900	2017/2018	0	1,490,900.00	-	ONGOING PROJECT
JAMULA GENRRAL CONTRACTORS	1,535,214	2017/2018	0	1,535,213.60	-	ONGOING PROJECT
NICETON ENTERPRISES LIMITED	2,538,066	2017/2018	2,000,000	538,066.00	-	ONGOING PROJECT
CONVILLA INTERNATIONAL INVESTMENT LTD	2,533,000	2017/2018	1,519,800	1,013,200.00	-	ONGOING PROJECT
BRIGMAGO LTD	3,848,321.00	2017/2018	2,147,476	1,700,845.00	-	ONGOING PROJECT
WALDAI YOUTH FOR REALITY	3,695,950.00	2017/2018	2,795,950	900,000.00	-	ONGOING PROJECT
WALDAI YOUTH FOR REALITY	2,136,084.00	2017/2018	0	2,136,084.00	-	ONGOING PROJECT
GENLINK INVESTMENT LTD	3,750,000.00	2017/2018	3,629,470	120,530.00	-	ONGOING PROJECT
SEMCOM ENGINEERING SOLUTIONS LTD	1,380,363.00	2017/2018	0	1,380,363.00	-	ONGOING PROJECT

RALTOPS ENTERPRISES LTD	3,826,434.00	2017/2018	0	3,826,434.00	-	ONGOING PROJECT
SANDIACREST	2,244,000.00	2017/2018	0	2,244,000.00	-	ONGOING PROJECT
JASWINDER S,NAUHNIHAL S & SHAKTI S SEHMI	2,000,000.00	2017/2018	0	2,000,000.00	-	ONGOING PROJECT
HEMSTON LTD	2,983,056	2017/2018	0	2,983,056.00	-	ONGOING PROJECT
RONLEY ENTERPRISE LTD	2,702,100	2017/2018	0	2,702,100.00	-	ONGOING PROJECT
LINEAGE HOLDINGS LTD	1,492,113	2017/2018	0	1,492,113.00	-	ONGOING PROJECT
KOKILAN GENERAL SUPPLIES LTD	1,493,951	2017/2018	0	1,493,950.50	-	ONGOING PROJECT
DEKETI COMPANY LTD	933,629	2017/2018	0	933,628.50	-	ONGOING PROJECT
CISMARA ENTERPRISES LTD	938,440	2017/2018	0	938,440.00	-	ONGOING PROJECT
BIRSHMART ENTERPRISES LTD	1,552,467	2017/2018	0	1,552,467.00	-	ONGOING PROJECT
GERSKY INVESTMENT	1,498,113	2017/2018	0	1,498,113.00	-	ONGOING PROJECT
REENRO ENTERPRISES LTD	913,122	2017/2018	0	913,122.40	-	ONGOING PROJECT
BEZALEL LTD	986,349	2017/2018	0	986,349.00	-	ONGOING PROJECT
TAGNARL INVEST LTD	1,070,688	2017/2018	0	1,070,688.00	-	ONGOING PROJECT
ECHUMYOT INVESTMENT LTD	1,300,000	2017/2018	0	1,300,000.00	-	ONGOING PROJECT
KAFSTEBET CO. LTD	1,197,549.00	2017/2018	0	1,197,549.00	-	ONGOING PROJECT
TITONS AGENCIES LTD	1,299,200	2017/2018	0	1,299,200.00	-	ONGOING PROJECT
COUNTYTEC CO. LTD	1,272,201.00	2017/2018	0	1,272,201.00	-	ONGOING PROJECT
TOLONY HOLDERS LTD	1,185,869.00	2017/2018	0	1,185,869.00	-	ONGOING PROJECT
JORIDA CO. LTD	1,198,877.00	2017/2018	0	1,198,877.00	-	ONGOING PROJECT
JAPEWA LTD	1,212,068.00	2017/2018	0	1,212,068.00	-	ONGOING PROJECT

GENLINK INVESTMENT LTD	1,496,331.00	2017/2018	0	1,496,331.00	-	ONGOING PROJECT
SPINE ENGINEERING CO LTD	1,493,940.00	2017/2018	0	1,493,940.00	-	ONGOING PROJECT
TIL AND TILIL ENTERPRISES LTD	1,501,828.00	2017/2018	0	1,501,828.00	-	ONGOING PROJECT
CYZIMON ENTERPRISES	1,499,699.00	2017/2018	0	1,499,699.00	-	ONGOING PROJECT
GUDO HOLDINGS LTD	1,504,470.00	2017/2018	0	1,504,470.00	-	ONGOING PROJECT
STEKWONY GENERAL SUPPLIES CONSTRUCTION LTD	1,480,682.00	2017/2018	0	1,480,682.00	-	ONGOING PROJECT
MOUNT SINAI SOLUTIONS LTD	999,387.00	2017/2018	0	999,387.00	-	ONGOING PROJECT
OLESEROI INVESTMENT LTD	1,233,172.50	2017/2018	0	1,233,172.50	-	ONGOING PROJECT
SKYROSE CO. LTD	1,092,155.00	2017/2018	0	1,092,155.00	-	ONGOING PROJECT
GELENZ AND GELENZ LTD	1,132,630.00	2017/2018	0	1,132,630.00	-	ONGOING PROJECT
LAVIA ENTERPRISES	1,181,512.00	2017/2018	0	1,181,512.00	-	ONGOING PROJECT
SALCHE ENTERPISES CO. LTD	1,292,617.00	2017/2018	0	1,292,617.00	-	ONGOING PROJECT
ADEPT ENTERPRISES CO. LTD	1,308,945.00	2017/2018	0	1,308,945.00	-	ONGOING PROJECT
ROJOSTAR INTERNATIONAL CO. LTD	3,284,036.00	2017/2018	0	3,284,036.00	-	ONGOING PROJECT
SHAKAINA SOLUTIONS LTD	3,209,073.00	2017/2018	0	3,209,073.00	-	ONGOING PROJECT
GILBRON HOLDINGS LTD	3,196,994.00	2017/2018	0	3,196,994.00	-	ONGOING PROJECT
STELVRON LTD	936,550.00	2017/2018	0	936,550.00	-	ONGOING PROJECT
EXPAT CO. LTD	767,769.20	2017/2018	0	767,769.20	-	ONGOING PROJECT
IZRAH CO. LTD	7,535,900.00	2017/2018	0	7,535,900.00	-	ONGOING PROJECT
Konnexion Systems Ltd	9,774,358.52	2017/2018	0	9,774,358.52	-	ONGOING PROJECT
Izrah Company Ltd	3,172,102.00	2017/2018	0	3,172,102.00	-	ONGOING PROJECT

Kenene Company Ltd	3,186,247.00	2017/2018	0	3,186,247.00	-	ONGOING PROJECT
Bosko Engineering Ltd	334,000.00	2017/2018	0	334,000.00	-	ONGOING PROJECT
Entai Techologies Ltd	3,500,000.00	2017/2018	0	3,500,000.00	-	ONGOING PROJECT
Bemi Contractors Ltd	1,451,334.00	2017/2018	0	1,451,334.00	-	ONGOING PROJECT
Evesons Ltd	1,404,897.50	2017/2018	0	1,404,897.50	-	ONGOING PROJECT
Jerrylink Construction Ltd	500,000.00	2017/2018	0	500,000.00	-	ONGOING PROJECT
The dante Logistics Ltd	1,336,800.00	2017/2018	0	1,336,800.00	-	ONGOING PROJECT
Charisha Limited	500,000.00	2017/2018	0	500,000.00	-	ONGOING PROJECT
Holima Investment Ltd	300,000.00	2017/2018	0	300,000.00	-	ONGOING PROJECT
Frek's Company Ltd	648,005.00	2017/2018	0	648,005.00	-	ONGOING PROJECT
Salche Enterprises Co. Ltd	1,230,000.00	2017/2018	0	1,230,000.00	-	ONGOING PROJECT
Fadama Investment	462,218.24	2017/2018	0	462,218.24	-	ONGOING PROJECT
Hildama Construction &Supplies Ltd	990,710	2017/2018	0	990,710	-	ONGOING PROJECT
Countytec Co.Ltd	919,080	2017/2018	0	919,080	-	ONGOING PROJECT
Winzagon Ltd	1,168,470.00	2017/2018	0	1,168,470.00	-	ONGOING PROJECT
Emron Contractors &Supplies Limited	1, 215,001	2017/2018	0	1, 215,001	-	ONGOING PROJECT
Suntrust Holding Limited	1,651,736.50	2017/2018	0	1,651,736.50	-	ONGOING PROJECT
Kiketoches Holdings Limited	1,643,127.40	2017/2018	0	1,643,127.40	-	ONGOING PROJECT

Chesigiryo Highways Co. Limited	1,412,195.00	2017/2018	0	1,412,195.00	-	ONGOING PROJECT
Tolony Holdings Ltd	913,084.00	2017/2018	0	913,084.00	-	ONGOING PROJECT
Genlink Investment Ltd	936,069.64	2017/2018	0	936,069.64	-	ONGOING PROJECT
Wilkochic Enterprises Ltd	1,621,738.00	2017/2018	0	1,621,738.00	-	ONGOING PROJECT
Emlin Tai Ltd	1,379,675.00	2017/2018	0	1,379,675.00	-	ONGOING PROJECT
Nile Blank Co. Ltd	773,795.00	2017/2018	0	773,795.00	-	ONGOING PROJECT
Alkarim Contractors Co. Ltd	843,708.00	2017/2018	0	843,708.00	-	ONGOING PROJECT
Grey shade Engineering Ltd	526,370.00	2017/2018	0	526,370.00	-	ONGOING PROJECT
Echumyot Investment Ltd	833,850.00	2017/2018	0	833,850.00	-	ONGOING PROJECT
Elros Holding Ltd	2,489,050.00	2017/2018	0	2,489,050.00	-	ONGOING PROJECT
Youngberry Enterprises Ltd	1,138,106.00	2017/2018	0	1,138,106.00	-	ONGOING PROJECT
Jakonett Investment Ltd	632,783.50	2017/2018	0	632,783.50	-	ONGOING PROJECT
Chakimo Holding Ltd	518,312.80	2017/2018	0	518,312.80	-	ONGOING PROJECT
Arinz Company Ltd	904,874.00	2017/2018	0	904,874.00	-	ONGOING PROJECT
Kislin Jana Co. Ltd	805,049.30	2017/2018	0	805,049.30	-	ONGOING PROJECT
Billmark Holding Ltd	1,488,198.00	2017/2018	0	1,488,198.00	-	ONGOING PROJECT
Mekisha Kenya Ltd	394,304	2017/2018	0	394,304	-	ONGOING PROJECT
Sichem Holding Ltd	849,874.00	2017/2018	0	849,874.00	-	ONGOING PROJECT
Kemkot Holdings Limited	1,191,078.78	2017/2018	0	1,191,078.78	-	ONGOING PROJECT

Vinsam Company Ltd	1,297,750.00	2017/2018	0	1,297,750.00	-	ONGOING PROJECT
Mumannets Enterprises	2,551,600	2017/2018	0	2,551,600	-	ONGOING PROJECT
Sibra Enterprise Ltd	1,543,938.00	2017/2018	0	1,543,938.00	-	ONGOING PROJECT
Energised Construction Co.Ltd	1,300,000.00	2017/2018	0	1,300,000.00	-	ONGOING PROJECT
Brevicks Enterprises Limited	638,728.00	2017/2018	0	638,728.00	-	ONGOING PROJECT
Titons General Agencies	540,655.00	2017/2018	0	540,655.00	-	ONGOING PROJECT
Wilkochic Enterprises Ltd	540,343.00	2017/2018	0	540,343.00	-	ONGOING PROJECT
Jawanje Agencies Ltd	1,648,001.00	2017/2018	0	1,648,001.00	-	ONGOING PROJECT
Picador Limited	1,246,500.00	2017/2018	0	1,246,500.00	-	ONGOING PROJECT
Ketit Co. Ltd	829,589	2017/2018	0	829,589	-	ONGOING PROJECT
Benharoc Co. Ltd	829,589	2017/2018	0	829,589	-	ONGOING PROJECT
Convilla Intern. Invest.	1,960,000	2017/2018	0	1,960,000	-	ONGOING PROJECT
Nicestone	1,702,400	2017/2018	0	1,702,400	-	ONGOING PROJECT
Minget Solutions LTD	1,699,950	2017/2018	0	1,699,950	-	ONGOING PROJECT
Holima invest. Ltd	833,509	2017/2018	0	833,509	-	ONGOING PROJECT
Belron Invest.Ltd	308,835	2017/2018	0	308,835	-	ONGOING PROJECT
Nehno Engineering	1,998,796	2017/2018	0	1,998,796	-	ONGOING PROJECT
Fuschini Construction	2,321,800	2017/2018	1,857,440	464,360	-	ONGOING PROJECT
Nissi Construction & Civil	771,151	2017/2018	0	771,151	-	ONGOING PROJECT

Engineering						
Morit Holdings Ltd	1660500	2017/2018	0	1,660,500	-	ONGOING PROJECT
Technoconstruct kenya Ltd	951,200	2017/2018	0	951,200	-	ONGOING PROJECT
Korso Enterprises ltd	34,600,000	2017/2018	33,476,919	1,123,081	-	ONGOING PROJECT
Kenva Enterprises Ltd	835,722	2017/2018	0	835,722	-	ONGOING PROJECT
Mapsetz Enterpriese	3,263,675	2017/2018	2,610,940	652,735	-	ONGOING PROJECT
Damaza Dynamic cleaning and contractors Ltd	869,450	2017/2018	0	869,450	-	ONGOING PROJECT
Technoconstruct kenya Ltd	21,667,643	2017/2018	20,557,143	1,110,500	-	ONGOING PROJECT
Konnexion Systems Ltd	6,808,830	2017/2018	5,487,917	1,320,913	-	ONGOING PROJECT
Brissack construction and supplies Ltd	1,648,720	2017/2018	0	1,648,720	-	ONGOING PROJECT
sclassic Holdings Ltd	696,000	2017/2018	0	696,000	-	ONGOING PROJECT
Bethoniee Holdings	643,868	2017/2018	0	643,868	-	ONGOING PROJECT
WESCAN HOLDING LIMITED	1,782,177.60	2017/2018	0	1,782,177.60	-	ONGOING PROJECT
JAKAS INTERNATIONAL LIMITED	1,488,973.00	2017/2018	0	1,488,973.00	-	ONGOING PROJECT
PEMBROOKE LTD	1,650,044.00	2017/2018	0	1,650,044.00	-	ONGOING PROJECT
NANDOS INVESTMENTS LTD	1,476,427.00	2017/2018	0	1,476,427.00	-	ONGOING PROJECT
MOIWA YOUTHS	1,372,403.00	2017/2018	0	1,372,403.00	-	ONGOING PROJECT
LATU STORES & BUILDING CONTRACTORS	805,252.35	2017/2018	0	805,252.35	-	ONGOING PROJECT
SAGAWAKA COFFEE MECHANICAL ENGINEERING	2,312,400.00	2017/2018	0	2,312,400.00	-	ONGOING PROJECT
ROCHILAN ENTERPRISES LIMITED	1,593,500.00	2017/2018	0	1,593,500.00	-	ONGOING PROJECT

HOLIMA INVESTMENT LTD	1,116,843.00	2017/2018	0	1,116,843.00	-	ONGOING PROJECT
TRANSCORP INVESTMENTS LTD	1,277,068.00	2017/2018	0	1,277,068.00	-	ONGOING PROJECT
HOLANSONS COMPANY LIMITED	1,495,588.00	2017/2018	0	1,495,588.00	-	ONGOING PROJECT
MORILLAS INVESTMENT LIMITED	1,521,618.40	2017/2018	0	1,521,618.40	-	ONGOING PROJECT
PRAMINGO HOLDINGS LIMITED	1,584,695.00	2017/2018	0	1,584,695.00	-	ONGOING PROJECT
QOOLMAX ENTREPRISES LIMITED	1,454,976.40	2017/2018	0	1,454,976.40	-	ONGOING PROJECT
SHAKAINA SOLUTIONS LIMITED	3,493,862.00	2017/2018	0	3,493,862.00	-	ONGOING PROJECT
MARABA CONSTRUCTION LIMITED	8,248,375.00	2017/2018	0	8,248,375.00	-	ONGOING PROJECT
	392,485,022.22		**93,853,470.15**	**298,631,552.07**	-	

POLYGON LOGISTICS LTDP.O. BOX 84, SOSIOT	1,547,904.00	2017/2018	0	1,547,904.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Nepro Capital Investment Limited	3,965,072.56	2017/2018	1,582,560.00	2,382,512.56	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
WESOR HOLDINGS COMPANY P.O.BOX 17575 NAIROBI	2,606,000.00	2017/2018	0	2,606,000.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Keola Products Limited P.O. Box 2193 – 20200 Kericho	1,848,700.00	2017/2018	0	1,848,700.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kevan Company Limited P.O. Box 1802 - 20200 Kericho	1,517,807.90	2017/2018	0	1,517,807.90	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Bethoniee Holdings Limited P.O. Box 88 -20200 Kericho	2,530,220.00	2017/2018	0	2,530,220.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Urup Holdings Ltd P.O. Box 323 - 20200 Kericho	3,862,343.50	2017/2018	0	3,862,343.50	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Antai Dynamics Limited P.O. Box 1614 -20200 Kericho	2,545,980.00	2017/2018	0	2,545,980.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Deketi Company Ltd P.O. Box 993-20200 Kericho	1,698,750.00	2017/2018	0	1,698,750.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Niron Technologies Limited P.O. Box 28870 Nairobi	1,396,000.00	2017/2018	0	1,396,000.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Rickshear Solutions Ltd P.O. Box 1212-20200 Kericho	1,770,000.00	2017/2018	0	1,770,000.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Construction of civil works						
Alfabet E.A company ltd	2,625,600.25	2017/2018	0	2,625,600.25	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
BEAUTYWAYS	614,966.30	2017/2018	0	0	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
LIBO CONST.	2,281,310.00	2017/2018	0	0	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
SUBNETWORK	3,365,000.00	2017/2018	1,315,320.00	2,049,680.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
RIANG INTERNATIONAL GROUP LIMITED P.O. BOX 1850, KERICHO	2,706,725.44	2017/2018	1,505,823.84	1,200,901.60	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ROCO CONSTRUCTION LIMITED.P.O. BOX 540, LITEIN	1,900,000.00	2017/2018	0	1,900,000.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
CHAGLANO ENTERPRISES LTD P.O. BOX 2005, KERICHO	6,422,047.68	2017/2018	1,150,036.70	5,272,010.98	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Lel Timber Product Limited P.O. Box 175 Litein	697,067.00	2017/2018	0	697,067.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
EMERGE PROJECTS LTD P.O.BOX 20710 NAIROBI	3,299,408.88	2017/2018	0	3,299,408.88	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Tripple Tie Investment Ltd P.O. Box 812 Kericho	1,838,180.00	2017/2018	0	1,838,180.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Silverkays Enterprises Ltd P.O. Box 200- Litein	1,523,990.06	2017/2018	0	1,523,990.06	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Getrans Solutions Ltd P.O. Box 34 – 20200 Kericho	2,408,100.00	2017/2018	0	2,408,100.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Rola Investment Limited P.O. Box 779 Kericho	3,012,850.00	2017/2018	0	3,012,850.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Grand Rift Group Co. Ltd P.O. Box 783 Kericho	1,621,916.00	2017/2018	0	1,621,916.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Rirkos Contractors Ltd P.O. Box 862 Litein	1,639,138.00	2017/2018	0	1,639,138.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Maastricht Construction Ltd P.O. Box 59 Nairobi	3,970,200.00	2017/2018	0	3,970,200.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Beautyways Enterprises Ltd P.O. Box 169 Kericho	3,853,465.00	2017/2018	0	3,853,465.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
High Hawk Agency Co. Ltd P.O. Box 329 Kericho	2,537,000.00	2017/2018	0	2,537,000.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kenva Enterprises Ltd P.O. Box 402 Kericho	2,423,800.00	2017/2018	0	2,423,800.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Mumannest Enterpises LtdP.O. Box 95 Litein	3,970,000.00	2017/2018	0	3,970,000.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Yebryne Enterprises LimitedP.O. Box 95 Litein	3,822,280.00	2017/2018	0	3,822,280.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Countermine Holdings Ltd P.O. Box 95 Litein	3,231,244.00	2017/2018	0	3,231,244.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Pulp Construction Co. Ltd P.O. Box 841 Kericho	3,592,275.00	2017/2018	0	3,592,275.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Evesons Limited P.O. Box 1818 Kericho	757,100.00	2017/2018	0	757,100.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Skyview Logistics LtdP.O. 59 Kiptere	1,695,166.00	2017/2018	0	1,695,166.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Weephox Limited P.O. Box 1059 Kericho	1,666,342.00	2017/2018	0	1,666,342.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Chekon Contractors Ltd P.O. Box 15560 Nairobi	2,567,220.00	2017/2018	0	2,567,220.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Bilmark Holdings Limited P.O. Box 1714 Kericho	1,688,630.00	2017/2018	0	1,688,630.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Sinkil Building & Supplies Ltd P.O. Box 46 Roret	1,343,030.00	2017/2018	0	1,343,030.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Wilkochic Enterprises Limited P.O. Box 146 Litein	1,974,000.00	2017/2018	0	1,974,000.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Roco Contraction Ltd P.O. Box 540 Kericho	3,598,502.00	2017/2018	0	3,598,502.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

MIGINON	4,511,238.49	2017/2018	0	4,511,238.49	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
PB LINT ENTERPRISES LTD	3,434,760	2017/2018	0	3,434,760	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
SHOVELS N TROWELS LTD	4,530,960	2017/2018	0	4,530,960	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
JORO BUILDING AND GENERAL SUPPLIS	2,937,745.35	2017/2018	0	2,937,745.35	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ROCHILAN ENTERPRISES LIMITED	2,871,139	2017/2018	0	2,871,139	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
MICHELINER HOLDINGS LTD	3,215,520	2017/2018	0	3,215,520	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
BOMET SAVANNAH ENTERPRISES LTD	1,388,520	2017/2018	0	1,388,520	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
YOUNG BERRY ENTERPRISES LTD	1,388,520	2017/2018	0	1,388,520	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
PRAMIGO HOLDINGS LTD	5,230,484	2017/2018	0	5,230,484	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
MARABA ENTERPRISES LTD	4,103,336.44	2017/2018	0	4,103,336.44	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
MARABA ENTEPRISES LTD	5,689,640.85	2017/2018	0	5,689,640.85	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

JEPCOM VENTURES LTD	4,667,850.60	2017/2018	0	4,667,850.60	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ARROW DEVELOPERS LTD	4,398,824	2017/2018	0	4,398,824	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
BEAUTYWAYS ENTERPRISES LTD	3,151,376.41	2017/2018	0	3,151,376.41	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
POOMAL AGENICES	3,415,459.35	2017/2018	0	3,415,459.35	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
PB LINT ENTERPRISES LTD	1,753,920	2017/2018	0	1,753,920	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
HOMROS HOLDINGS LTD	1,262,847	2017/2018	0	1,262,847	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
NISSI COMPANY LTD	3,325,615.60	2017/2018	0	3,325,615.60	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
WESCAN HOLDINGS LTD	1,936,620	2017/2018	0	1,936,620	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
MOKU INVESTMENT LTD	3,818,275.60	2017/2018	0	3,818,275.60	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
KEMS'S CONSTRUCTION LTD	1,395,816.40	2017/2018	0	1,395,816.40	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ELDAN COMPANY LTD	4,419,784.39	2017/2018	0	4,419,784.39	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

ELDAN COMPANY LTD	4,015,190.62	2017/2018	0	4,015,190.62	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
YOUNG BERRY ENTERPRISES LTD	3,598,424.40	2017/2018	0	3,598,424.40	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
GATEWAY EXPRESS SERVICES LTD	2,193,850	2017/2018	0	2,193,850	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
KIBINICO ENTERPRISES LTD	1,871,000	2017/2018	0	1,871,000	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
PURSPRING INVESTMENT LTD	6,461,198.84	2017/2018	0	6,461,198.84	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
SHOVEL AND TROWELS LTD	3,069,360	2017/2018	0	3,069,360	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
LINEAGE HOLDINGS LTD	3,895,425	2017/2018	0	3,895,425	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
BELSOT CONTRACTORS LTD	3,978,920.41	2017/2018	0	3,978,920.41	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
MARABA CONSTRUCTION LTD	475,200	2017/2018	0	475,200	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
NEPRO CAPITAL INVESTMENT LTD	1,827,000	2017/2018	0	1,827,000	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
PULP CONSTRUCTION LTD	1,201,717,13	2017/2018	0	1,201,717,13	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

CHAGLANO ENTERPRISES LTD	7,562,847	2017/2018	0	7,562,847	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
GRAVEL WORKS LTD	5,011,200	2017/2018	0	5,011,200	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
BESTLAND ENTERPRISES LTD	5,683,454	2017/2018	0	5,683,454	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
CHANGLANO ENTERPRISES LTD	1,769,113.21	2017/2018	0	1,769,113.21	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
BEAUTYWAYS ENTERPRISES LTD	4,735,584	2017/2018	0	4,735,584	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
MARA AGENCIES LTD	4,312,105	2017/2018	0	4,312,105	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
HIWAY CONTRACTORS LTD	1,966,730.35	2017/2018	0	1,966,730.35	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
SIMWOLO CONTRACTORS AND SUPPLIES LTD	2,375,100	2017/2018	0	2,375,100	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
MKA CONSTRUCTION COMPANY	6,916,763	2017/2018	0	6,916,763	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
MARA AGENCIES LTD	3,365,063.80	2017/2018	0	3,365,063.80	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ARROW DEVELOPERS LTD	4,761,186	2017/2018	0	4,761,186	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

AFRIBRIDGE CONSTRUCTION LTD	3,269,580	2017/2018	0	3,269,580	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ALRO LOGISTIQUE LTD	1,815,741.20	2017/2018	0	1,815,741.20	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
BELSOT CONTRACTORS LTD	1,863,540	2017/2018	0	1,863,540	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
KBENWAYS CO. LTD	6,101,170	2017/2018	0	6,101,170	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
MARABA CONSTRUCTION LTD	3,617,460	2017/2018	0	3,617,460	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
JEPCOM VENTURES LTD	4,708,830.35	2017/2018	0	4,708,830.35	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
RED OAK COMMUNICATION LTD	2,311,643.86	2017/2018	0	2,311,643.86	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
JUVINILE INVESTMENT LTD	2,850,120	2017/2018	0	2,850,120	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
RIVERWALK INVESTMENT LTD	5,329,091.04	2017/2018	0	5,329,091.04	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
LIPSAN VENTURES LTD	3,800,000	2017/2018	0	3,800,000	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
BEAUTYWAYS ENTERPRISES	4,676,545.20	2017/2018	0	4,676,545.20	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

KAPSIGOWO LTD	2,884,720	2017/2018	0	2,884,720	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
CHAGLANO ENTERPRISES LTD	1,967,517.76	2017/2018	0	1,967,517.76	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
KIRON CONSTRUCTION LTD	1,700,361.68	2017/2018	0	1,700,361.68	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ROTEST ENTERPRISES LTD	2,260,890.00	2017/2018	0	2,260,890.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
SIMWOLO CONTRCTORS N SUPPLIES	2,594,340	2017/2018	0	2,594,340	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
LINKMAX CONTRACTORS&SUPPLIES LTD	1,483,756.20	2017/2018	0	1,483,756.20	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
PULP CONSTRUCTION LTD	1,713,600	2017/2018	0	1,713,600	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ARROW DEVELOPERS LIMITED	4,398,824.52	2017/2018	0	4,398,824.52	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
EASTLINE LIMITED	467,016	2017/2018	0	467,016	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
WESCAN HOLDINGS LTD	3,398,220	2017/2018	0	3,398,220	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
HOMROS HOLDINGS LTD	1,307,802.44	2017/2018	0	1,307,802.44	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

SHOVELS N TROWELS	2,813,580.00	2017/2018	0	2,813,580.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
KENRAYS ENGINEERING CO.LTD	760,380	2017/2018	0	760,380	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ROCKEDGE CONSTRUCTION CO. LTD	4,758,232	2017/2018	0	4,758,232	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
DEVKON ENTERPRISES LTD	3,948,279	2017/2018	0	3,948,279	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
MARITIME ENTERPRISES LTD	3,654,000	2017/2018	0	3,654,000	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
PEDESTAL CO. LTD	3000000	2017/2018	0	3000000	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
WAXXON ENTERPRISES LTD	3000000	2017/2018	0	3000000	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
BELSOT CONTRACTORS LTD	7,886,376	2017/2018	0	7,886,376	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
TRUMAN AFRICA LTD	1,216,966.44	2017/2018	0	1,216,966.44	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
SHOVELS N TROWELS LTD	2,948,791.30	2017/2018	0	2,948,791.30	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
VINNCO AGENCIES	950,040.00	2017/2018	0	950,040.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

INKFAM COMPANY LTD	4,792,549.25	2017/2018	0	4,792,549.25	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ABRIC HOLDINGS	2,996,280	2017/2018	0	2,996,280	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
TRUMAN AFRICAN LTD	2,332,800	2017/2018	0	2,332,800	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ABRIC A HOLDINGS LTD	1,973,160	2017/2018	0	1,973,160	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ABRIC HOLDINGS LTD	4,823,280	2017/2018	0	4,823,280	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
ARINZ COMPANY LTD	433,532.40	2017/2018	0	433,532.40	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
TRIPPLE TIE INVESTMENT LIMITED	7,309,765.29	2017/2018	0	7,309,765.29	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
RED OAK COMMUNICATIONS LIMITED	2,112,269.00	2017/2018	0	2,112,269.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
CONVILLA INTERNATIONAL INVESTMENT	4,579,506.00	2017/2018	0	4,579,506.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
TUIYA GEN. CONTRACTORS LIMITED	3,593,252.54	2017/2018	0	3,593,252.54	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
VINTAGE YOUTH VENTURES LIMITED	1,698,491.15	2017/2018	0	1,698,491.15	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

MORILLAS ENTERPRISES LIMITED	1,471,865.90	2017/2018	0	1,471,865.90	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
TEKNOWIDE	2,564,675.00	2017/2018	0	2,564,675.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Anri Company Limited	763,550	2017/2018	0	763,550	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Porridge Investments Limited	826,300	2017/2018	0	826,300	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Rolimacks Supplies Limited	841,754	2017/2018	0	841,754	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Tajus Construction Company Limited	1,268,610	2017/2018	0	1,268,610	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Belron	527,625	2017/2018	0	527,625	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Rockiat Company Limited	723,840	2017/2018	0	723,840	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Cheroche Enterprises Limited	1,041,000	2017/2018	0	1,041,000	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kosiko Engineering Solutions Ltd	833,041.70	2017/2018	0	833,041.70	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Nayan Investments Limited	791,045.35	2017/2018	0	791,045.35	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Werotech Company Limited	911,916.60	2017/2018	0	911,916.60	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Elros Holdings Limited	1,501,394.00	2017/2018	0	1,501,394.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Pedestal Company Limited	995,582.00	2017/2018	0	995,582.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Waxon Enterprises Ltd	1,900,520.00	2017/2018	0	1,900,520.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kelcybee Investments of	900,651.84	2017/2018	0	900,651.84	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Gudo Holdings Limited	1,516,265.00	2017/2018	0	1,516,265.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Milestone Innovation Limited	1,163,533.36	2017/2018	0	1,163,533.36	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Rotsons General Supplies Limited	1,119,186.56	2017/2018	0	1,119,186.56	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Timestar International Limited	1,306,345.60	2017/2018	0	1,306,345.60	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Wil Square Company Ltd	2,301,016.60	2017/2018	0	2,301,016.60	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Progress and Discount Auto	708,992.00	2017/2018	0	708,992.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Counternine Holdings Limited	2,028,240.00	2017/2018	0	2,028,240.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Skyview Logistics Limited	1,693,085.89	2017/2018	0	1,693,085.89	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Expat Holdings Limited	1,041,448.00	2017/2018	0	1,041,448.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Simwolo Constructors	1,052,087.52	2017/2018	0	1,052,087.52	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Mumannest Enterprises Limited	1,368,233.92	2017/2018	0	1,368,233.92	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kentrack Company Limited	525,303.68	2017/2018	0	525,303.68	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kemavoks Limited	1,028,651.12	2017/2018	0	1,028,651.12	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Baloon Technologies Limited	862,877.60	2017/2018	0	862,877.60	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Benfest Innovators Limited	1,833,426.40	2017/2018	0	1,833,426.40	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Chesigiric Highways Limited	1,380,098.60	2017/2018	0	1,380,098.60	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Etiko Engineering Solutions Limited	544,214.00	2017/2018	0	544,214.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Homros Holdings Limited	1,364,276.00	2017/2018	0	1,364,276.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kenbrooke Limited	1,419,579.00	2017/2018	0	1,419,579.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Evasal Investment Limited	1,273,239.20	2017/2018	0	1,273,239.20	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Dicglo Focus Co. Limited	1,058,455.92	2017/2018	0	1,058,455.92	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Wescan Holdings Limited	2,341,434.40	2017/2018	0	2,341,434.40	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Thendu Cat Enterprises	1,543,663.04	2017/2018	0	1,543,663.04	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Rickshear solutions Limited	3,447,308.88	2017/2018	0	3,447,308.88	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Tebways Engineering Works Ltd	1,194,478.80	2017/2018	0	1,194,478.80	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Techliech Limited	522,208.00	2017/2018	0	522,208.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Bestfild Engineering and Supplies Limited	1,236,267.68	2017/2018	0	1,236,267.68	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Sun Trust Holdings Limited	1,029,216.96	2017/2018	0	1,029,216.96	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Sun Trust Holdings Limited	1,162,784.00	2017/2018	0	1,162,784.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Jmac Solutions Limited	2,065,315.97	2017/2018	0	2,065,315.97	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Hildama Construction & Supplies Limited	1,411,082.00	2017/2018	0	1,411,082.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Raynard Enterprises Limited	935,748.80	2017/2018	0	935,748.80	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Eltons Technologies & Systems Limited	995,686.00	2017/2018	0	995,686.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Solopower Holdings Limited	1,664,072.20	2017/2018	0	1,664,072.20	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Jephrems Company Limited	976,262.00	2017/2018	0	976,262.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Chemiso East Africa	1,242,384.36	2017/2018	0	1,242,384.36	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Vinotech Enterprises Limited	541,743.00	2017/2018	0	541,743.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Dakibe East Africa Limited	970,000.00	2017/2018	0	970,000.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Sigoron Construction Company	1,149,794.64	2017/2018	0	1,149,794.64	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Tri-Paragon Company	2,025,290.00	2017/2018	0	2,025,290.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Kossi And Siju Limited	1,375,551.20	2017/2018	0	1,375,551.20	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Rojugs Company Limited	1,001,089.00	2017/2018	0	1,001,089.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
	466,013,909.79		5,553,740.54	457,563,892.95	-	
Supply of goods						
Limaris Logistics Limited	1,496,000.00	2017/2018	0	1,496,000.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Leofam Enterprises ltd	420,000.00	2017/2018	0	420,000.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Dakibe East Africa ltd	936,200.00	2017/2018	0	936,200.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)
Dakibe East Africa ltd	91,635.00	2017/2018	0	91,635.00	0	ONGOING PROJECT ,INITIATED TOWARDS THE END OF (FY2017/18)

Isuzu Kenya	3,150,000	2017/2018	0	3,150,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Deketi Company	98500	2017/2018	0	98500	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Space World Ltd	156,000	2017/2018	0	156,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Dech Ltd	240,000	2017/2018	0	240,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Tembur Central Chemist Co.ltd	8,438,495.00	2017/2018	0	8,438,495	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Antarc Healthcare Ltd	7,626,000.00	2017/2018	0	7,626,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Pyramid International Ltd	810,000.00	2017/2018	0	810,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Hass Scientific &Medical Supplies Ltd	978,610.00	2017/2018	0	978,610	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Omline Service Station	940,000.00	2017/2018	0	940,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Omline Service Station	1,200,000.00	2017/2018	0	1,200,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Lablink (EA) CO.Ltd	1,650,400.00	2017/2018	0	1,650,400	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR

Remicroft Ltd	4,998,200.00	2017/2018	0	4,998,200	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Cellpharm Healthcare Ltd	1,360,600.00	2017/2018	0	1,360,600	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Medix East Africa Ltd	352,800.00	2017/2018	0	352,800	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Biroks Company Ltd	2,756,000.00	2017/2018	0	2,756,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Africana Savana Tours Ltd	59,655.00	2017/2018	0	59,655	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Koitany Limited	795,800.00	2017/2018	0	795,800	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Elementaita Pharmaceuticals	8,709,875.00	2017/2018	0	8,709,875	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Mission of essential Drugs	10,164,650.00	2017/2018	0	10,164,650	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Intrapid Medical Suppliers	9,516,720.00	2017/2018	0	9,516,720	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Faram East Africa		2017/2018	0	0	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Total Hospital Solutions	2,096,000.00	2017/2018	0	2,096,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR

Sciencescope Ltd	4,805,200.00	2017/2018	0	4,805,200	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Konrad Science Ltd	2,842,000.00	2017/2018	0	2,842,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Medix East Africa Ltd	1,820,000.00	2017/2018	0	1,820,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Bioquest (K)ltd	811,900.00	2017/2018	0	811,900	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Fast Choice Ltd	7,000,000.00	2017/2018	0	7,000,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Tealands Chemist Ltd	9,715,400.00	2017/2018	0	9,715,400	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Pharmatrade Pharmacy Ltd	9,596,620.00	2017/2018	0	9,596,620	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Cellpharm Healthcare Ltd	1,360,000.00	2017/2018	0	1,360,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
decos investment	1,600,000.00	2017/2018	0	1,600,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Frankan General Enterprises	501,352.00	2017/2018	0	501,352	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Tairon Supplies	1,600,000.00	2017/2018	0	1,600,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR

Totaned Enterprises	1,344,000.00	2017/2018	0	1,344,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Calmape Engineering ltd	4,985,650.00	2017/2018	0	4,985,650	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Calmape Engineering ltd	1,896,000.00	2017/2018	0	1,896,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
westside stationers &computers ltd	660,250.00	2017/2018	0	660,250	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
westside stationers &computers ltd	795,350.00	2017/2018	0	795,350	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
G.North &Sons	450,000.00	2017/2018	0	450,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
MFI Document Solutions	586,000	2017/2018	0	586,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Westside Stationers	388,500	2017/2018	0	388,500	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Janina Investments	240,000	2017/2018	0	240,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Westside Stationers	238,000	2017/2018	0	238,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Lesirwo Ent.	482,800	2017/2018	0	482,800	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR

Mobidev	170,000	2017/2018	0	170,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Umbrella Technologies	643,800	2017/2018	0	643,800	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
ZIG VENTURES LTD	1,043,304.00	2017/2018	479,400.00	563,904	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Kipselim Agencies Ltd	80,411.20	2017/2018	0	80,411	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
Skyrose Company LTD	435,000.00	2017/2018	0	435,000	0	GOODS SUPPLIED DURING THE FINANCIAL YEAR
	125,133,677.20		479,400.00	206,777,277.20	-	
Supply of services						
M/s Tea Hotel Limited	156,400.00	2017/2018	0	156,400.00	0	
Smart Guard Security	162,000.00	2017/2018	0	162,000.00	0	
Smart Guard Security	99,000.00	2017/2018	0	99,000.00	0	
Smart Guard Security	517,000.00	2017/2018	0	517,000.00	0	
Unbeatable security	336,000.00	2017/2018	0	336,000.00	0	

university of kabianga	153,850.00	2017/2018	0	153,850.00	0	
Sirigon security limited	501,600.00	2017/2018	0	501,600.00	0	
kenya school of government,Matuga	206,420.00	2017/2018	0	206,420.00	0	
African touch safaris ltd	31,500.00	2017/2018	0	31,500.00	0	
M/s Karamu Enterprises	88,000.00	2017/2018	0	88,000.00	0	
M/s Karamu Enterprises	66,500.00	2017/2018	0	66,500.00	0	
M/s Karamu Enterprises	296,000.00	2017/2018	0	296,000.00	0	
kericho water & sanitation co ltd(kewasco)	141,191.42	2017/2018	0	141,191.42	0	
kericho water & sanitation co ltd(kewasco)	28,709.75	2017/2018	0	28,709.75	0	
African Touch Safaris	49,200	2017/2018	0	49,200.00	0	
Bhogals Autoworld	31,359	2017/2018	0	31,359.00	0	
Kenya Institute of Management	29,580	2017/2018	0	29,580.00	0	
MFI Document Solution	34,800	2017/2018	0	34,800.00	0	
Africana Savana Tours	93200	2017/2018	0	93,200.00	0	
ICPSK	268,000	2017/2018	0	268,000.00	0	

Kiprotich Chepkwony	502,425	2017/2018	0	502,425.00	0	
KARAMU ENTERPRISES	1,500,000.00	2017/2018	0	1,500,000.00	0	
Exotic House	485,100.00	2017/2018	0	485,100.00	0	
Exotic House	144,000.00	2017/2018	0	144,000.00	0	
Exotic House	169,300.00	2017/2018	0	169,300.00	0	
Sopherene Investment	220,000.00	2017/2018	0	220,000.00	0	
Robwoods general supplies	728,000.00	2017/2018	0	728,000.00	0	
Africana Savana Tours Ltd	978,610.00	2017/2018	0	978,610.00	0	
Sopherene Investment	500,000.00	2017/2018	0	500,000.00	0	
Africana Touch Safaris	1,200,000.00	2017/2018	0	1,200,000.00	0	
PINAKIM AFRICA LTD	26,204,300	2017/2018	0	26,204,300.00	0	
Sayaritel	600,000	2017/2018	0	600,000.00	0	
Computer ways	995,285	2017/2018	0	995,285.00	0	
Ronely Enterp.Ltd	240,000	2017/2018	0	240,000.00	0	
Victorianet Solution	821,280	2017/2018	0	821,280.00	0	

Dichmon General Merchants	294,000	2017/2018	0	294,000.00	0	
Nation Media Group	1,345,600	2017/2018	0	1,345,600.00	0	
Kenya Association of managers	67,280	2017/2018	0	67,280.00	0	
Lavington Sec. Ltd	192,000	2017/2018	0	192,000.00	0	
Standard Group	1,628,640	2017/2018	0	1,628,640.00	0	
Telkom Kenya	624,565	2017/2018	0	624,565.00	0	
The Star	249,006	2017/2018	0	249,006.00	0	
Radio Injili	208,800	2017/2018	0	208,800.00	0	
Online Garage & Spares	70,000	2017/2018	0	70,000.00	0	
Kenya Association of Records managers	67,000	2017/2018	0	67,000.00	0	
Kenya Institute of Highways and building Technology	26,992	2017/2018	0	26,992.00	0	
Council of governers	60,000	2017/2018	0	60,000.00	0	
Geoplan Consultants Ltd	13,000,000	2017/2018	12,000,000	1,000,000.00	0	
Testan Group co. Ltd	132,985.00	2017/2018	0	132,985.00	0	
Dicglo Focus Co. Ltd	233,740.00	2017/2018	0	233,740.00	0	

Arinz Co. Ltd	159,200.00	2017/2018	0	159,200.00	0	
Eunique Timberland	145,000.00	2017/2018	0	145,000.00	0	
Whiterocks	238,000.00	2017/2018	0	238,000.00	0	
Kanap Enterprises	204,000.00	2017/2018	0	204,000.00	0	
High Hawk Agency Ltd	392,000.00	2017/2018	0	392,000.00	0	
Modasons Cleaners	528,000.00	2017/2018	0	528,000.00	0	
Trance Investment Company	260,000.00	2017/2018	0	260,000.00	0	
Boindet	260,000.00	2017/2018	0	260,000.00	0	
Freshstar cleaning services	315,000.00	2017/2018	0	315,000.00	0	
ATS Travel African Touch Safaris Ltd	72,700.00	2017/2018	0	72,700.00	0	
Stallion Stud Security Co. Ltd	210,960.00	2017/2018	0	210,960.00	0	
TEALAND ENGINEERING AND CONSTRUCTION LIMITED	6,100,000.00	2017/2018	0	6,100,000.00	0	
BENKEN HYGIENE SERVICES LTD	119,000.00	2017/2018	0	119,000.00	0	
ISUZU EAST AFRICA	6,085,000.00	2017/2018	0	6,085,000.00	0	

BURPHAM ENTERPRISES	724,070.00	2017/2018	0	724,070.00	0	
LAVINGTON SECURITY LTD	4,704,000.00	2017/2018	0	4,704,000.00	0	
SHAFIKA GENERAL WORKS & SUPPLIES	80,000.00	2017/2018	0	80,000.00	0	
GORDON OGOLA,KIPKOECH & CO.ADVOCATES	100,000.00	2017/2018	0	100,000.00	0	
EM ORINA & CO ADVOCATES	3,132,000.00	2017/2018	0	3,132,000.00	0	
EM ORINA & CO ADVOCATES	125,867.47	2017/2018	0	125,867.47	0	
EM ORINA & CO ADVOCATES	147,843.73	2017/2018	0	147,843.73	0	
EM ORINA & CO ADVOCATES	124,113.52	2017/2018	0	124,113.52	0	
KAMAU LAGAT & COMPANY	711,000.00	2017/2018	0	711,000.00	0	
GREENMOBE SUPPLIERS ENTREPRISES	298,130.00	2017/2018	0	298,130.00	0	
ICPAK	84,950.00	2017/2018	0	84,950.00	0	
AFRICAN TOUCH SAFARIS LTD	42,750.00	2017/2018	0	42,750.00	0	
AFRICAN TOUCH SAFARIS LTD	47,950.00	2017/2018	0	47,950.00	0	
IHRM	394,400.00	2017/2018	0	394,400.00	0	
IHRM	226,200.00	2017/2018	0	226,200.00	0	

KSG(MATUGA)	34,800.00	2017/2018	0	34,800.00	0	
AFRICAN TOUCH SAFARIS LTD	68,020.00	2017/2018	0	68,020.00	0	
KESRA	160,000.00	2017/2018	0	160,000.00	0	
KSG(BARINGO CAMPUS)	112,000.00	2017/2018	0	112,000.00	0	
KSG(LOWER KABETE CAMPUS)	37,700.00	2017/2018	0	37,700.00	0	
AFRICAN ASSOCIATION FOR PUBLIC ADMINISTRATION & MGMENT	50,000.00	2017/2018	0	50,000.00	0	
STATUTORY CONTRIBUTIONS	5,265,903.00	2017/2018	0	5,265,903.00	0	
STATUTORY CONTRIBUTIONS	62,000,000.00	2017/2018	0	62,000,000.00	0	
KSG(LOWER KABETE CAMPUS)	78,880.00	2017/2018	0	78,880.00	0	
KENYA INSTITUTE OF HIGHWAYS BUILDING TECHNOLOGY	26,992.00	2017/2018	0	26,992.00	0	
STATUTORY CONTRIBUTIONS	2,093,620.00	2017/2018	0	2,093,620.00	0	
TOYOTA KENYA KISUMU	107,750	2017/2018	0	107,750.00	0	
SAFARI MOTOR SERVICES	415,819.40	2017/2018	0	415,819.40	0	
SAFARI MOTOR SERVICES	746,982.00	2017/2018	0	746,982.00	0	

SAFARI MOTOR SERVICES	206,638.00	2017/2018	0	206,638.00	0	
CRANEDOVE ENTERPISES LIMITED	200,000	2017/2018	0	200,000.00	0	
NENYON YOUTH & CON. CO. LIMITED	95,000	2017/2018	0	95,000.00	0	
NENYON YOUTH & CON. CO. LIMITED	1,900,000	2017/2018	0	1,900,000.00	0	
CHACHA LOGISTICS LIMITED	1,560,000	2017/2018	0	1,560,000.00	0	
KIPSAMUNGUT YOUTH POLYTECHNIC	2,208,474	2017/2018	0	2,208,474.00	0	
CMC MOTOR SERVICE NAKURU	715,234.80	2017/2018	0	715,234.80	0	
OMLINE SERVICE STATION	1,300,000	2017/2018	0	1,300,000.00	0	
CADS MOTORS	1,528,956	2017/2018	0	1,528,956.00	0	
JEET MOTORS		2017/2018	0	-	0	
BHOGHALS AUTOWORLD GARAGE	717,468	2017/2018	0	717,468.00	0	
LOREN MAINTAINANCE SERVICES	2,855,282.88	2017/2018	0	2,855,282.88	0	
BRIDGE MOTORS	1,537,243	2017/2018	0	1,537,243.00	0	
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	84,950	2017/2018	0	84,950.00	0	
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	84,950	2017/2018	0	84,950.00	0	

SOROGET ENTERPRISES	392,312	2017/2018	0	392,312.00	0	
AFRICAN SAVANNA	87,535	2017/2018	0	87,535.00	0	
Sub-Total	169,483,862.97		12,000,000.00	157,483,862.97	-	

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

		a	b	c	d=a-c		
Senior Management							
Charles Kirui		93200	2017/2018	0	93200	0	
Richard Ngetich		490,220	2017/2018	0	490,220	0	
Betsy Kirui		490,220	2017/2018	0	490,220	0	
Ronald Sigeyh		167,200	2017/2018	0	167,200	0	
David Siele		104,800	2017/2018	0	104,800	0	
Julius Mibei		88,000	2017/2018	0	88,000	0	
Esther Koech		88,000	2017/2018	0	88,000	0	
Betsy Kirui		88,000	2017/2018	0	88,000	0	
HON HELLEN CHEPKWONY		72,050.00	2017/2018	0	72,050.00	0	

JACKLINE LEITICH		51,500.00	2017/2018	0	51,500.00	0	
JOYCE MUTAI		125,000.00	2017/2018	0	125,000.00	0	
JOYCE MUTAI		59,500.00	2017/2018	0	59,500.00	0	
Sub-Total		1,917,690		0	1,917,690	0	
Middle Management							
Jeniffer Rono		9250	2017/2018	0	9250	0	
Andrew Cheruiyot		188,000	2017/2018	0	188000	0	
Peter Bii		166,700	2017/2018	0	166700	0	
Joyce Kilel		167,200	2017/2018	0	167200	0	
Daniel Sang		149,400	2017/2018	0	149400	0	
Peter Bii		88,000	2017/2018	0	88000	0	
Vicky Koskei		198,000	2017/2018	0	198000	0	
Robert Cheruiyot		183,000	2017/2018	0	183000	0	
Joyce kilel		13,000	2017/2018	0	13000	0	

Goefffrey Koech		25,700	2017/2018	0	25700	0	
Irene Ngeno		66,000	2017/2018	0	66000	0	
Vincent Cheruiyot		34,000	2017/2018	0	34000	0	
John Rotich		14,673	2017/2018	0	14673	0	
Joseph Kirui		30,000	2017/2018	0	30000	0	
Viola Chepngeno		30,000	2017/2018	0	30000	0	
LEONARD NGETICH		51,500.00	2017/2018	0	51500	0	
LEONARD NGETICH		73,500.00	2017/2018	0	73500	0	
SAMWEL KEBENEI		63,640.00	2017/2018	0	63640	0	
BETT BENSON		117,840	2017/2018	0	117840	0	
BETT BENSON		79,300	2017/2018	0	79300	0	
EDWIN NGETICH		6,800	2017/2018	0	6800	0	
EVANS LANGAT		200,000	2017/2018	0	200000	0	
JOASH CHIRCHIR		90,450	2017/2018	0	90450	0	
Sub-Total		2,045,953		0	2,045,953	0	

Unionisable Employees							
Geoffrey Koech		26,200	2017/2018	0	26,200	0	
Yegon Richard		26,200	2017/2018	0	26,200	0	
Joyce Kilel		69,200	2017/2018	0	69,200	0	
Mercy Chepkirui		26,200	2017/2018	0	26,200	0	
Hellen Rotich		26,200	2017/2018	0	26,200	0	
Mercy Cheptoo		26,200	2017/2018	0	26,200	0	
JULIUS MUTAI		42,600	2017/2018	0	42,600	0	
DENIS KIPROTICH RUTO		46,800	2017/2018	0	46,800	0	
PHILIP KOGO		42,600	2017/2018	0	42,600	0	
EDWIN K NGENO		76,400	2017/2018	0	76,400	0	
PHILIP KURGAT		76,400	2017/2018	0	76,400	0	
JONATHAN MUTAI		70,000	2017/2018	0	70,000	0	
SIMON CHERUIYOT		19,650	2017/2018	0	19,650	0	
MERCY CHEPKEMOI		20,000	2017/2018	0	20,000	0	

DAUDI KOSGEI		72,050	2017/2018	0	72,050	0	
DENIS RUTO		62,065	2017/2018	0	62,065	0	
ELIJAH BETT		20,860	2017/2018	0	20,860	0	
DAUDI KOSGEI		88,000	2017/2018	0	88,000	0	
ALEX YEGON		58,000	2017/2018	0	58,000	0	
ROBERT MANYIBEI		265,000	2017/2018	0	265,000	0	
MERCY CHEPKEMOI		30,000	2017/2018	0	30,000	0	
MERCY CHEPKEMOI		30,000	2017/2018	0	30,000	0	
MERCY CHEPKEMOI		30,000	2017/2018	0	30,000	0	
MERCY CHEPKEMOI		30,000	2017/2018	0	30,000	0	
DUNCAN MUTAI		180,000	2017/2018	0	180,000	0	
PHILIP KOGO		67,000	2017/2018	0	67,000	0	
JULIUS MATINKWONY		67,000	2017/2018	0	67,000	0	
JONATHAN MUTAI		61,500	2017/2018	0	61,500	0	
BENJAMIN KOECH		62,300	2017/2018	0	62,300	0	

RONO KIPKIRUI		75,400	2017/2018	0	75,400	0	
BEATRICE LANGAT		195,000	2017/2018	0	195,000	0	
Sub-Total		1,988,825		0	1,988,825	0	
Grand Total		5,952,468		0	5,952,468	0	

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.	-	-	-	-	-	-	-
2.	-	-	-	-	-	-	-
3.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Amounts due to County Govt Entities							
4.	-	-	-	-	-	-	-
5.	-	-	-	-	-	-	-
6.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Amounts due to Third Parties							
7.	-	-	-	-	-	-	-
8.	-	-	-	-	-	-	-
9.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Others (*specify*)							
10.	-	-	-	-	-	-	-
11.	-	-	-	-	-	-	-
12.	-	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-	-

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Land	3,920	102,256	-	106,176
Buildings and structures	982,949	97,837	-	1,080,786
Transport equipment	198,568	33,537	-	232,105
Office equipment, furniture and fittings	65,849	20,520	-	86,369
ICT Equipment, Software and Other ICT Assets	177,196	46,752	-	223,948
Other Machinery and Equipment	278,903	119,870	-	398,773
Intangible assets	28,587	103,246	-	131,833
Access roads and Water Community Assets	3,611,681	494,533	-	4,106,214
Total	5,347,653	1,018,552	-	6,366,205

ANNEX 6 – INTER-ENTITY TRANSFERS

1	County Assembly	57,912,258	155,677,408	101,195,332	273,297,157	588,082,155	588,082,155	-	-
2	Road Maintenance Levy Fund	-	-	103,540,669	-	103,540,669	103,540,669	-	-
3	World Bank Health Grant	-	19,221,241	-	-	19,221,241	19,221,241	-	-
4	Agricultural Development Fund	-	519,735	-	-	519,735	519,735	-	-
5	Danida Funds	-	-	13,007,075	497,873	13,504,948	13,504,948	-	-
6	Tililbei Water Company	-	11,709,010	848,867.00	10,323,690	22,881,567	22,881,567	-	-
7	Kericho County Referal Hospital	-	-	15,818,000.	23,200,000	39,018,000	39,018,000	-	-
8	Sigowet Sub-County Hospital	-	-	462,540	1,122,830	1,585,3700	1,585,370	-	-
9	Kipkelion Sub-County Hospital	-	-	129,330.00	-	129,330.00	129,330.00	-	-

10	Roret Sub-County Hospital	-	-	-	1,051,300	1,051,300	1,051,300	-	-
11	Kapkatet County Hospital	-	-	56,167,327	-	56,167,327	56,167,327	-	-
12	Londiani Sub-County Hospital	-	-	-	614,680	614,680	614,680	-	-
	Total	57,912,258	187,127,394	291,169,140	310,107,530	846,316,322	846,316,322	-	-

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

ANNEX7- HEALTHFACILTIES

NO	FACILTY NAME	ACCOUNT NO	BANK	BRANCH	CODE
1	KAPKATET DISTRICT HOSPITAL	1152282913	KCB	SOTIK	069
2	RORET SUB COUNTY HOSPITAL	1153068087	KCB	KERICHO	106
3	KERICHO DISTRICT COUNTY HSPITAL	1153047764	KCB	KERICHO	106
4	SIGOWET SUB COUNTY HOSPITAL	1152768719	KCB	SONDU	106
5	LONDIANI SUB COUNTY HOSPITAL	1145265456	KCB	LONDIANI	237
6	FORTENAN SUB COUNTY HOSPITAL	1153109689	KCB	KERICHO	106
7	KIPKELION SUB DISTRICT HOSPITAL	1119903785	KCB	KERICHO	106

ANNEX 8-HEALTH CENTRES AND DISPENSARIES

NO.	MLF CODE	FACILITY NAME	ACCOUNT NUMBER	BANK	BRANCH	LOCATION
1	14198	KIPTERE HEALTH CENTRE	1157664709	KCB	KERICHO	BELGUT
2	14755	KAPSEGER DISPENSARY	1157664377	KCB	KERICHO	KIPKELION
3	14362	CHEPSIR DISPENSARY	1157667597	KCB	KERICHO	KIPKELION
4	14320	CHEMOIBEN DISPENSARY	1157658334	KCB	LITEIN	BURET
5	15228	MOSORE DISPENSARY	1157658695	KCB	LITEIN	BURET
6	14919	KIPSITET DISPENSARY	1157717489	KCB	KERICHO	KERICHO
7	17144	CHERONGET DISPENSARY	1157713572	KCB	KERICHO	BELGUT
8	14666	KAMAGET DISPENSARY	1157667155	KCB	KERICHO	BELGUT
9	14882	KIMUGUL DISPENSARY	1157727492	KCB	KERICHO	KIPKELION
10	14653	KAKIPTUI DISPENSARY	1157725767	KCB	KERICHO	BELGUT
11	14649	KAITUI DISPENSARY	1157807755	KCB	KERICHO	BELGUT

12	15179	MERTO DISPENSARY	1157819419	KCB	KERICHO	KERICHO
13	15039	LITEIN DISPENSARY	1157650279	KCB	LITEIN	BURET
14	17210	KETITUI DISPENSARY	1157807283	KCB	KERICHO	KERICHO
15	14870	KIMOUT DISPENSARY	1157826466	KCB	KERICHO	KIPKELION
16	18742	KIPTOME DISPENSARY - BELGUT	1157826318	KCB	KERICHO	BELGUT
17	15550	SERETUT DISPENSARY	1157809081	KCB	KERICHO	BELGUT
18	14972	KOIWALELACH DISPENSARY	1157827845	KCB	KERICHO	BELGUT
19	14715	KAPKIAM DISPENSARY	1157740545	KCB	KERICHO	KERICHO
20	17139	KAPSUSER DISPENSARY	1157884334	KCB	KERICHO	BELGUT
21	14300	CHEBORGEI HEALTH CENTRE	1157671187	KCB	KERICHO	BURET
22	15026	LEMOTIT DISPENSARY	1157894119	KCB	KERICHO	KIPKELION
23	17756	KAPKWEN DISPENSARY	1157905021	KCB	LONDIANI	KIPKELION
24	14613	KABIANGA HEALTH CENTRE	1157829872	KCB	KERICHO	BELGUT
25	15611	SONGONYET DISPENSARY	1157894534	KCB	KERICHO	KIPKELION
26	17143	SAMUTET DISPENSARY	1157912710	KCB	KERICHO	KERICHO
27	17316	KIPLELGUTIK DISPENSARY	1157933661	KCB	KERICHO	BELGUT
28	15001	KUNYAK DISPENSARY	1157944620	KCB	KERICHO	KIPKELION
29	14338	CHEPKEMEL HEALTH CENTRE	1157913318	KCB	KERICHO	BELGUT
30	15586	SIONGI DISPENSARY	1157660630	KCB	LITEIN	BELGUT
31	15713	TEBESONIK DISPENSARY	1157671411	KCB	LITEIN	BURET
32	17318	KAPKURES DISPENSARY	1157908837	KCB	KERICHO	BELGUT
33	14671	KAMAWOI DISPENSARY	1157913873	KCB	KERICHO	BELGUT
34	15005	LALIAT DISPENSARY	1158013213	KCB	KERICHO	KERICHO
35	16316	SUMOIYOT DISPENSARY	1158008678	KCB	KERICHO	BELGUT
36	15219	MOMONIAT HEALTH CENTRE	1158048564	KCB	KERICHO	KIPKELION

37	14826	KENEGUT DISPENSARY	1158018894	KCB	KERICHO	KERICHO
38	14375	CHEPTUIYET DISPENSARY	1158019289	KCB	KERICHO	BELGUT
39	14823	KEBENETI GOK DISPENSARY	1158022166	KCB	KERICHO	BELGUT
40	14657	KALAACHA DISPENSARY	1157671772	KCB	LITEIN	BURET
41	17314	KEJIRIET DISPENSARY	1158055544	KCB	KERICHO	KERICHO
42	14930	KIPTOME DISPENSARY BURET	1157672205	KCB	LITEIN	BURET
43	14764	KAPSOGUT DISPENSRY	1157657346	KCB	LITEIN	BURET
44	15343	NGENDALEL DISPENSARY	1157906133	KCB	KERICHO	KIPKELION
45	15245	MUGUMOINI DISPENSARY	1157717659	KCB	LONDIANI	LONDIANI
46	14192	AINAMOI HEALTH CENTRE	1157715893	KCB	KERICHO	KERICHO
47	15746	TULWET DISPENSARY	1157664032	KCB	LITEIN	BURET
48	15149	MASAITA DISPENSARY	1157665845	KCB	LONDIANI	LONDIANI
49	14633	KABUTII MATIRET DISPENSARY	1108277578	KCB	SONDU	BELGUT
50	14913	KIPSEGI DISPENSARY	1153813076	KCB	KERICHO	KIPKELION
51	15020	LELECHWET DISPENSARY	1158099878	KCB	LONDIANI	KIPKELION
52	14832	KERICHO FOREST DISPENSARY	1158062206	KCB	KERICHO	LONDIANI
53	17319	CHEMEGONG DISPENSARY	1158021941	KCB	KERICHO	BELGUT
54	15677	SUBUKIA DISPENSARY	1150620064	KCB	LONDIANI	LONDIANI
55	14726	KAPKORMOM DISPENSARY	1158184034	KCB	KERICHO	KERICHO
56	14718	KAPKISIARA DISPENSARY	1157660193	KCB	LITEIN	BURET
57	15617	SOSIOT HEALTH CENTRE	1157962637	KCB	KERICHO	BELGUT
58	14738	KAPLELARTET DISPENSARY	1158019076	KCB	KERICHO	BELGUT
59	14350	CHEPKUNYUK DISPENSARY	1158270526	KCB	KERICHO	KERICHO
60	14293	CHEBEWOR DISPENSARY	1158394551	KCB	LONDIANI	LONDIANI
61	14323	CHEMOSOT HEALTH CENTRE	1157673848	KCB	LITEIN	BURET

61	14323	CHEMOSOT HEALTH CENTRE	1157673848	KCB	LITEIN	BURET
62	14935	KIPWASTUIYO HEALTH CENTRE	1157671284	KCB	LITEIN	BURET
63	14856	KIBUGAT DISPENSARY	1157671519	KCB	LITEIN	BURET
64	14353	CHEPLANGET DISPENSARY	1157671675	KCB	LITEIN	BURET
65	14929	KIPTEWIT DISPENSARY	1157660355	KCB	LITEIN	BURET
66	14625	KABOEITO DISPENSARY	1157654223	KCB	LITEIN	BURET
67	14827	KENENE DISPENSARY	1157671888	KCB	LITEIN	BURET
68	14276	BUTIIK DISPENSARY	1157671942	KCB	LITEIN	BURET
69	15105	MABASI DISPENSARY	1157651275	KCB	LITEIN	BURET
70	14370	CHEPTERWO DISPENSARY	1157650805	KCB	LITEIN	BURET
71	18236	CHEBOIN DISPENSARY	1157644856	KCB	LITEIN	BURET
72	14507	GETARWET DISPENSARY	1157672310	KCB	LITEIN	BURET
73	14309	CHELILIS DISPENSARY	1157672884	KCB	LITEIN	BURET
74	15618	SOSIT DISPENSARY	1157672779	KCB	LITEIN	BURET
75	14708	CIVIL SERVANT DISPENSARY	1157672639	KCB	LITEIN	BURET
76	14622	KABITUNGU DISPENSARY	1157664415	KCB	LITEIN	BURET
77	14578	IRAA DSPENSARY	1158051816	KCB	KERICHO	BELGUT
78	14824	KEDOWA HEALTH CENTRE	1158407289	KCB	LONDIANI	LONDIANI
79	14588	JAGOROR DISPENSARY	1158487746	KCB	LONDIANI	LONDIANI
80	18064	KAPCHEBWAI DISPENSARY	1157869319	KCB	KERICHO	KERICHO
81	14787	KAPTOBOITI DISPENSARY	1158441452	KCB	KERICHO	BELGUT
82	16475	CHEFCHOLIET DISP	1158186533	KCB	KERICHO	LONDIANI
83	14347	CHEFKOTON	1157826067	KCB	KERICHO	BELGUT
84	14381	CHEFARA DISPENSARY	1158101457	KCB	KERICHO	KIPKELION
85	15546	SERENG DISPENSARY	1153975920	KCB	KERICHO	KIPKELION
86	14902	KIPLALMAT DISPENSARY	1157821162	KCB	KERICHO	BELGUT

87	17317	KAPCHANGA DISPENSARY	1157899625	KCB	KERICHO	BELGUT
88	14521	GK PRISONS- MAIN	1158055749	KCB	KERICHO	KERICHO
89	14578	IRAA DSPENSARY	1158051816	KCB	KERICHO	BELGUT
90	14627	KABOROK DISPENSARY	1157900267	KCB	KERICHO	BELGUT
91	17209	KAMASEGA DISPENSARY	1159028974	KCB	KERICHO	BELGUT
92	14296	CHEBIRIRBEI DISPENSARY	1157903703	KCB	KERICHO	BELGUT
93	14765	KAPSOMBOCH DISPENSARY	1159019282	KCB	KERICHO	BELGUT
94	15151	MANYOROR DISPENSARY	1159079080	KCB	KERICHO	BELGUT
95	14766	KAPSOROK DISPENSARY	1158701551	KCB	KERICHO	KERICHO
96	18188	CHEPKOIYO DISPENSARY	1157907156	KCB	KERICHO	KERICHO
97	15607	SOLIAT DISPENSARY	1157888194	KCB	KERICHO	KERICHO
98	14359	CHEPSEON DISPENSARY	1159024596	KCB	KERICHO	KERICHO
99	15528	SANGA DISPENSARY	1157879462	KCB	KERICHO	KERICHO
100	14679	KAMWINGI DISPENSARY	1159141762	KCB	LONDIANI	LONDIANI
101	17137	NYABANGI DISPENSARY	1158026870	KCB	KERICHO	BELGUT
102	14967	KOITABUROT DISPENSARY	1159146217	KCB	KERICHO	KERICHO
103	17313	KAPSIYA DISPENSARY	1157912583	KCB	KERICHO	BELGUT
104	17308	KALYONGWET DISPENSARY	1157957773	KCB	KERICHO	BELGUT
105	15118	MAKYOLOK DISPENSARY	1159161690	KCB	KERICHO	KIPKELION
106	15242	MTARAGON HEALTH CENTRE	1159230447	KCB	KERICHO	KIPKELION
107	15172	MENTERA DISPENSARY	1159222789	KCB	KERICHO	KIPKELION
108	14271	BUCHENGE DISPENSARY	1159500207	KCB	KERICHO	KERICHO
109	17138	KAPSOIT DISPENSARY	1157964826	KCB	KERICHO	KERICHO
110	15023	LELU DISPENSARY	1169797415	KCB	KERICHO	KERICHO

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)